

to extend to Non Commissioned Officers, unless when otherwise provided.

ARTICLE 111.

When any portion of the Troops belonging to Troops serving out one Presidency, shall be serving of their own Presidency within the limits of another Presidency, such Troops shall be considered as placed, during such service, under the orders and authority of the Commander-in-Chief or Commanding Officer of the Forces of the Presidency within which they are serving, for all the purposes of these Articles of War, in the same manner as though they belonged to such Presidency; and all the provisions of these Articles of War, which relate to the trial and punishment of offenders belonging to the Presidency within which the trial is held, are hereby declared applicable to the trial and punishment of offenders amenable to these Articles of War serving within such Presidency. Provided always that it shall be lawful for the Governor General in Council in his executive capacity, to direct that the Troops, or any part thereof, of any Presidency, whilst serving without the limits of such Presidency, shall continue under the orders and authority of the Commander-in-Chief, or Commanding Officer of the Forces of the Presidency to which they belong for all purposes of these Articles.

ARTICLE 112.

Any Officer Commanding any portion of Her Majesty's Troops which may at any time be serving in any place out of Her Majesty's Dominions, or of the Possessions or Territories which are or may be under the Government of India, or of the Territories of those States in alliance with the said Government in which Her Majesty's Forces are permanently stationed, shall, upon complaint made to him of any offence committed against the property or person of any inhabitant or resident in any such Countries, by any person serving with, or belonging to, Her Majesty's Army, being under the immediate Command of any such Officer, summon and cause to assemble a General Court Martial, which shall consist of not less than three Officers, for the purpose of trying any such person, notwithstanding any such Officer shall not have received any War-rant empowering him to assemble Courts Martial; and every such Court Martial shall have the same powers in regard to summoning and examining Witnesses, trial of, and Sentence upon any such offenders as are granted by these Articles to General Courts Martial; provided that no Sentence of any such Court Martial shall be executed until the General Commanding-in-Chief the Army to which the Division, Brigade, Detachment, or Party to which any person so tried, convicted, and adjudged to suffer punishment shall belong, shall have approved and confirmed the same; except where such Sentence shall not exceed the powers granted by these Articles to a District or Garrison Court Martial, in which case the Officer by whom the Court is convened is hereby authorized to confirm or commute, or mitigate or remit the same; reporting the proceedings to the said General Commanding-in-Chief.

ARTICLE 113.

No person, being acquitted or convicted before a Court Martial of any offence, shall be liable to be tried a second time by the same or any other Court Martial for the same offence.

same offence. Provided always that when any person subject to these Articles of War shall have been found guilty by a Court Martial of any Military offence, such Court Martial shall inquire into and receive evidence of any previous conviction of such person before a Court Martial or a Court of Justice, and shall enquire into the general character of such person being a Soldier, for the purpose of affixing the punishment to which he is liable to be sentenced for the offence of which he has been so found guilty.

Provided that no such evidence shall in any case be received until the Court shall have ascertained that such person had previously to his trial received notice of the intention to produce such evidence on the same. And it is hereby directed that such notice shall be given to all persons previous to trial.

ARTICLE 114.

Any Officer or Soldier, thinking himself wronged by his Superior or other Officer, is to complain thereof to the Commanding Officer of his Troop or Company, by whom if the grievance be not redressed, such Officer, Non-Commissioned Officer, or Soldier, may complain to the Commanding Officer of his Regiment, who is hereby required to examine into such complaint, or remit it to his superior authority as the circumstances may require; but if the complaint should appear to be frivolous or groundless, the party preferring it shall be liable to be punished according to the Sentence of a General or other Court Martial; provided that such offender shall not be liable to be sentenced to Dismissal nor to suffer Corporal Punishment or Imprisonment with hard labor.

ARTICLE 115.

Any Officer or Soldier, who shall be taken Prisoner by the Enemy, shall forfeit all claim to Pay and Allowances during the period of his remaining a Prisoner and until he shall again return to the Service; when, if he can establish, before a Court Martial, that he was unavoidably taken Prisoner in the course of service, and resisted as long as he was able, and that he hath not served with or assisted the Enemy, and that he hath returned as soon as possible to the Service, he shall be entitled to receive either the whole or such portion of his arrears of Pay and Allowances as the Government of the Presidency to which he may belong shall determine, after the Opinion or Finding of such Court Martial shall have been confirmed by the Commander-in-Chief. And every Officer or Soldier in imprisonment under the Sentence of a Court Martial, or a commuted Sentence, or under the Sentence of a Court of Criminal Judicature, shall, during the term of such Imprisonment, receive subsistence only, to the amount of his pay proper, according to the rates of pay granted to Officers and Soldiers of the Bengal Army.

ARTICLE 116.

In every case in which an offender subject to the provisions of these Articles of War has been sentenced, either by a Court Martial or by a Special Commissioner, to Transportation for any term less than for the term of his Life, for an offence punishable

Sentences of transportation for a term of years, passed for offences punishable with Transportation for Life, rendered valid.

under the said Articles with Transportation for Life, such Sentence, to the extent of the punishment awarded thereby, shall be deemed as valid and effectual for all purposes as if the offender had been sentenced to Transportation for Life.

ARTICLE 117.

In every case in which an offender subject to these Articles of War has been sentenced by any Court Martial or by a Special Commissioner, to imprisonment with hard labor, for an offence for which by the said Articles of War he might have been lawfully punished with simple Imprisonment, such Sentence shall be deemed valid for all purposes, notwithstanding the Court by which the Sentence was passed may have exceeded its jurisdiction; and all persons are hereby indemnified for any thing done in pursuance of such Sentence.

ARTICLE 118.

In any case in which an offender subject to these Articles of War may have been sentenced to punishment by any Officer Commanding a Regiment exercising Magisterial powers, such Sentence shall be deemed valid, and shall be carried into effect notwithstanding that such Sentence was passed by such Officer in any part of the British Territories where he was not authorized to exercise such Magisterial Powers. Provided that such Sentence be such as would have ordinarily been within the jurisdiction of such Officer if passed within the Territories within which he was authorized to exercise such powers.

SECTION VI.

*Mode of dealing with Offences not Military.*

ARTICLE 119.

In all places within the jurisdiction of any Civil Judicature established by appointment of Her Majesty or of the Government in India, Officers and Soldiers accused of capital crimes, or of violence, or of offences against person and property, punishable by such Civil Judicature, shall be delivered over to a Magistrate to be proceeded against according to Law.

And all Officers and Soldiers are hereby required to assist the Officers of Justice in apprehending and securing any person so accused.

ARTICLE 120.

In any place, whether in or out of the British Territories, where there may be no Civil Judicature appointed by Her Majesty for the trial of persons accused of offences ordinarily cognizable by Civil Tribunals, such offences when committed by Officers or Soldiers shall be cognizable by Courts Martial.

ARTICLE 121.

General Courts Martial shall have cognizance of offences ordinarily of offences punishable by General Courts Martial, with Death,

Transportation for Life,  
Imprisonment for Life,

Imprisonment for a period which may extend to fourteen years,

Imprisonment for a period which may extend to seven years.

ARTICLE 122.

District or Garrison Courts Martial shall have cognizance, ordinarily, of offences punishable with Imprisonment for a period which may extend to three years, and, by special orders, of offences ordinarily cognizable by General Courts Martial not liable to the punishment of Death or Transportation, with power to sentence persons convicted of such offences to Imprisonment for any period not exceeding three years.

ARTICLE 123.

Regimental, Detachment, or Line Courts Martial, shall have cognizance, ordinarily, of offences punishable with Imprisonment for a period not exceeding six calendar months, and, by special order of offences ordinarily cognizable by District or Garrison Courts Martial, with power to sentence persons convicted of such offences to Imprisonment for a period not exceeding six calendar months.

*General Courts Martial.*

ARTICLE 124.

Any Officer or Soldier who shall be convicted by a General Court Martial of the crime of "Murder," shall be sentenced to suffer death by being hanged by the neck until he be dead, or to transportation for life.

If any injury intended against one person shall, through mistake or accident, light upon another person, and kill him, such killing shall be deemed to be Murder, whensoever it would have been Murder had the person against whom such injury was intended been killed.

Whensoever death shall result from any injury wilfully caused by an offender, but without his intending such injury to light on any person in particular, such offender shall be guilty of Murder, if the offence would have been Murder had he intended to do the injury to the person killed.

ARTICLE 125.

Any Officer or Soldier who shall be convicted by a General Court Martial of any of the offences hereinafter mentioned, accompanied with an attempt to commit Murder, or with wounding or other corporal injury to any person endangering the life of such person; that is to say,—

1st. Breaking or attempting to break, by day or night, into any Dwelling-house, Tent, Boat, or other habitation, or into any building or place used for the preservation of property, with the intent to rob or steal;

2nd. Robbery or attempt to rob;

3rd. Stealing or attempting to steal in a House, or from the person—

Shall be sentenced by such General Court Martial to Imprisonment with or without hard labor and Transportation for Life.

*Offences punishable by Imprisonment which may extend to fourteen years.*

ARTICLE 126.

Any Officer or Soldier who shall be convicted of Robbery, &c., accompanied with wounding or other corporal injury to any person not endangering the life of such person;—or

ARTICLE 127.

Of wounding, or otherwise, by any means whatsoever, causing any corporal injury to any person with intent to murder, whether the person wounded or otherwise injured be the person whom the offender intended to murder, or another; or of attempting to commit murder by any means whatsoever;—or

ARTICLE 128.

Of robbery by open violence, or Dacoity, that is to say, going forth in the day or in the night with an offensive weapon, or in a gang with or without an offensive weapon, with the intention of committing Robbery, and by force or intimidation robbing or attempting to rob any person in any place, or attacking by open violence any house, or place of habitation, or any place in which property may be kept, for the purpose of Robbery;—or

ARTICLE 129.

Of breaking, or attempting to break into any Dwelling-house, Tent, Boat, or other place of habitation, between sunset and sunrise, with intent to rob or steal;—or

ARTICLE 130.

Of breaking into any such place of habitation, or into any place used for the preservation of property, and stealing therefrom property the value of which shall exceed one hundred Company's Rupees;—or

ARTICLE 131.

Of purchasing or receiving plundered or stolen property, knowing it to have been obtained by Robbery, by open violence, or by Theft or Robbery aggravated as described in Article 123 or Article 124;—or

Shall be sentenced by such General Court Martial to Imprisonment with or without hard labor for a period not exceeding fourteen years.

*Offences punishable by Imprisonment not exceeding seven years.*

ARTICLE 132.

Any Officer or Soldier who shall be convicted by a General Court Martial of culpable Homicide not amounting to wilful Murder;—or

ARTICLE 133.

Of premeditated affray, attended with Homicide or severe wounding or other aggravating circumstance;—or

ARTICLE 134.

Of intentionally wounding, maiming, or otherwise doing corporal injury to any person;—or

ARTICLE 135.

Of accidentally wounding, maiming, or otherwise doing corporal injury to any person with the intention of doing such injury to another person;—or

ARTICLE 136.

Of breaking into any Dwelling-house, Tent, Boat, or other place of habitation, or into any place used for the preservation of property, between sunrise and sunset, with intent to steal therein;—or

ARTICLE 137.

Of stealing from any habitation, or from any person, any property exceeding three hundred Company's Rupees in value;—or

ARTICLE 138.

Of having purchased or received any property so stolen, exceeding in value three hundred Company's Rupees, knowing it to have been stolen;—or

ARTICLE 139.

Arson. Of Arson;—or

ARTICLE 140.

Unnatural crime. Of an unnatural crime;—or

ARTICLE 141.

Rape. Of Rape;—or

ARTICLE 142.

Of enticing and taking away, or of causing to be enticed or taken away for any unlawful purpose, any unmarried woman under the age of fifteen years;—or

ARTICLE 143.

Of stealing a child under the age of eight years;—or

ARTICLE 144.

Of counterfeiting, or causing or procuring the fraudulent fabrication or alteration of any written Deed, or printed Paper of any description, or any counterfeit seal or signature thereto; or the illicit imitation of any public stamp or stamped paper established by Government; or of fraudulently issuing and publishing as true, or of fraudulently giving effect to fabricated deeds and papers, knowing them to be forgeries; or of using, selling, or disposing of such stamped paper, knowing the same to be counterfeit;—or

ARTICLE 145.

Of forging or procuring to be forged any counterfeit Coin, in imitation of any of the Gold, Silver, or Copper Coin of the British Government of India; or of any Coin usually received as money in the British Territories; or of clipping, filing, drilling, or defacing any such Coin; or of paying or tendering in payment counterfeit Coin, Bank Notes, or other Securities for money knowing the same to be counterfeit,



although such Notes or Securities shall be incomplete;—

Shall be sentenced by such General Court Martial to suffer Imprisonment with or without hard labor for any period not exceeding seven years.

*District or Garrison Courts Martial.*

ARTICLE 146.

It shall be competent to the Commander-in-Chief, and to any Officer having authority to convene District or Garrison Courts Martial, to cause offenders, not being Commissioned Officers, accused of any of the offences specified in the preceding Articles of War, for which the punishment of Death, or Imprisonment, or Transportation for Life is not provided therein, to be tried for such offences before a District or Garrison Court Martial, and such Court shall have power, on conviction, to sentence any such offender to Imprisonment with or without hard labor for any period not exceeding three years.

ARTICLE 147.

Any Officer or Soldier who shall be convicted by a General, District, or Garrison Court Martial, of stealing property not exceeding 300 Rupees but exceeding 50 Rupees, in value, or from the person, any property of value not exceeding three hundred Company's Rupees, but exceeding fifty Company's Rupees;—or

ARTICLE 148.

Of having purchased or received any stolen property of value not exceeding three hundred Company's Rupees knowing it to have been stolen, but not under aggravating circumstances;—or

ARTICLE 149.

Of dishonestly having stolen property in his possession and of having dishonestly kept possession of such property after becoming aware of its having been stolen;—

Shall be sentenced by such Court to suffer Imprisonment with or without hard labor for any period not exceeding three years.

*Regimental, Detachment, or Line Courts Martial.*

ARTICLE 150.

It shall be competent to any Officer having authority to convene a Court Martial, to cause offenders, not being Commissioned Officers, accused of any of the offences specified in the preceding Articles of War, for which no punishment exceeding Imprisonment with hard labor for three years is therein provided, to be tried before Regimental, or Detachment, or Line Courts Martial, and any such Court shall

have power, on conviction, to sentence any such offender to suffer Imprisonment with or without hard labor for any period not exceeding six calendar months.

ARTICLE 151.

Any Officer or Soldier who shall be convicted of stealing property to the value of fifty Company's Rupees, or of less value;—or

ARTICLE 152.

Of Assault or Affray, unattended with Homicide, severe wounding, or aggravating circumstances;—

Shall be sentenced to suffer Imprisonment with or without hard labor for any period not exceeding one year, by the award of a General, or District, or Garrison Court Martial: or for any period not exceeding six calendar months, by the award of a Regimental, or Detachment, or Line Court Martial.

*Offences punishable by Imprisonment from six months to two years, according to the description of the Court.*

ARTICLE 153.

Any Officer or Soldier who shall be convicted of resisting the process of a Magistrate or Police Officer;—or

ARTICLE 154.

Of having committed any offence against person or property for which provision is not already made in the preceding Articles of War;—

Shall be sentenced to suffer Imprisonment for any period not exceeding two years by the award of a General Court Martial, not exceeding one year by the award of a District or Garrison Court Martial, and not exceeding six calendar months by the award of a Regimental, or Detachment, or Line Court Martial.

ARTICLE 155.

Any Officer or Soldier who shall be convicted by a General, or District, or Garrison, or Regimental Court Martial, of having been present, aiding and abetting, or of having caused, instigated,



or procured, the commission of any of the offences specified in any of the preceding Articles, shall be sentenced by such Court to the punishment therein provided for such offence, and awardable by General, or District, or Garrison, or Regimental Courts Martial, respectively.

ARTICLE 156.

No Sentence of Death shall be carried into effect until confirmed by the Commander-in-Chief, nor, if the trial shall have been held within the British Territories forming part of either of the Presidencies of Fort William, Fort St. George, and Bombay, respectively, until such confirmation shall have been concurred in by the Government of the Presidency where such trial shall have been held.

ARTICLE 157.

The Commander-in-Chief is authorized at his discretion to confirm any Sentence of Death or to remit such Sentence, or to commute it into Imprisonment with hard labor and Transportation for Life, or into Imprisonment with hard labor for any term of years.

ARTICLE 158.

No Sentence of Transportation shall be carried into effect until confirmed by the Commander-in-Chief, and the Commander-in-Chief is authorized at his discretion to confirm any such Sentence, or to commute it into Imprisonment with or without hard labor for any period of time.

ARTICLE 159.

It shall be competent to any Officer having authority to confirm the Sentence of a General or other Court Martial, to remit any Sentence passed by such Court Martial, or to mitigate such Sentence by substituting simple Imprisonment for Imprisonment with hard labor, or by reducing the period of Imprisonment, or by directing the discharge of the offender in lieu of any Imprisonment.

ARTICLE 160.

A person who may have been tried for any offence by a Court Martial under the authority of these Articles of War, shall not be tried for the same in any other Court whatsoever, and no person who shall have been acquitted or convicted of any offence by a Court of Civil Judicature shall be punished by a Court Martial for the same, otherwise than by cashiering or Dismissal from the Service.

ARTICLE 161.

The Regulations at present in force at any Presidency, by which the office and powers of Commissariat Officers, or Officers in charge of the Police, or Superintendents of Bazars, are defined and controlled; or by which Panchayets are constituted and guided; or by which jurisdiction is given to Courts Martial over offences committed by persons amenable to the Articles of War,

within certain limits beyond or around Cantonments; are hereby declared to be in full force, and the same shall continue to be observed at the several Presidencies respectively.

SECTION VII.

*Application of the Articles.*

ARTICLE 162.

All Officers and Soldiers, all Drivers, Farriers, Trumpeters, and Drummers; all unattested Recruits, Hospital Attendants, Sub-Assistant Surgeons, Native Doctors, and Dressers; all Artificers and Laborers, Sutlers, Followers, public and private, or others attached to or serving with any part of the Army, are to be governed by these Articles and subject to trial by Courts Martial.

Provided that all such Drivers, Farriers, Trumpeters, Drummers, Hospital Attendants, Sub-Assistant Surgeons, Native Doctors, and Dressers, hereafter enlisted, shall be attested according to the Regulations of the Presidency to which they belong.

Provided also that persons of European descent (whether on the side of their father or mother) professing the Christian religion, if belonging to the descriptions mentioned in this Article (and not being Her Majesty's natural born subjects born in Europe, or the Children of such subjects,) shall be tried for Military offences by Courts Martial composed of European Officers only, and punished according to these Articles of War; but for Criminal or Non-Military offences such persons shall not be amenable to these Articles of War, but shall be tried and punished in the same manner as persons are who are subject to the Mutiny Act and Articles of War in force for the better government of the European Officers and Soldiers of Her Majesty's Indian Forces.

ARTICLE 163.

These Articles are to be translated into the several Languages of the different Presidencies; and the parts following, namely the Second Section, together with the following Articles in other Sections, namely 2, 3, 4, 76, 105, 106, 112, are to be read once every three months at the Head of every Regiment, Troop, or Company mustered in the Service, and to every Recruit at the period of his Attestation.

M. WYLIE,

*Clerk of the Council.*

## FOREIGN DEPARTMENT.

No. 305.

*Fort William, the 2nd January 1861.*

*Notification.*—The under-mentioned Despatch from Her Majesty's Secretary of State for India, dated the 15th ultimo, No. 93, and its enclosures, are published for general information.

W. GREY,  
*Offy. Secy. to the Govt. of India.*

INDIA OFFICE,  
*London, 15th December 1860.*

TO HIS EXCELLENCY THE RIGHT HON'BLE THE  
GOVERNOR GENERAL OF INDIA IN COUNCIL.

POLITICAL  
No. 93.

MY LORD.—WITH reference to my letter of the 8th November last, No. 85, I transmit herewith a printed copy of the Second Supplementary Convention to the Treaty of Commerce with France of the 23rd January, published on the 1st December as a Supplement to the *London Gazette* of the 30th November.

I have, &c.,  
(Signed) C. WOOD.

Convention between Her Majesty and the Emperor of the French, Supplementary to the Treaty of Commerce of January 23, 1860; with a Tariff annexed thereto.

*Signed at Paris, November 23, 1860.*

[Ratifications exchanged at Paris, November 30, 1860.]

HER Majesty the Queen of the United Kingdom of Great Britain and Ireland, and His Majesty the Emperor of the French, desiring to insure the complete execution of the Treaty of the 23rd of January, 1860, by fixing the duties on the importation of such of the goods of British origin or manufacture enumerated in the said Treaty as were not comprised in the arrangement of the 12th of October last, have resolved to conclude, for that purpose, a Second Additional Convention, and have therefore named as their Plenipotentiaries; that is to say:

Her Majesty the Queen of the United Kingdom of Great Britain and Ireland, the Right Honourable Henry Richard Charles, Earl Cowley, Viscount Dangan, Baron Cowley, a Peer of the United Kingdom, a Member of Her Majesty's Most Honourable Privy

Council, Knight Grand Cross of the Most Honourable Order of the Bath, Her said Majesty's Ambassador Extraordinary and Plenipotentiary to His Majesty the Emperor of the French; and Richard Cobden, Esquire, a Member of the British Parliament;

And His Majesty the Emperor of the French, M. Thouvenel, a Senator of the Empire, Grand Cross of His Imperial Majesty's Order of the Legion of Honour, &c., &c., &c., His Imperial Majesty's Minister and Secretary of State for Foreign Affairs; and M. Rouher, a Senator of the Empire, Grand Cross of His Imperial Majesty's Order of the Legion of Honour, &c., &c., &c., His Imperial Majesty's Minister and Secretary of State for Agriculture, Commerce, and Public Works;

Who, after having communicated to each other their respective full powers, found in good and due form, have agreed upon the following Articles:—

## ARTICLE I.

The articles of British origin or manufacture enumerated in the Tariff annexed to the present Convention shall, when imported direct from the United Kingdom under the British or the French flag, be admitted into France at the duties specified by the said Tariff.

## ARTICLE II.

The rules established by Articles II, IV, V, VI, VII, and VIII, of the Convention concluded on the 12th of October last between the High Contracting Powers, for the proofs of origin, the declarations of importation, and the valuation by Experts of the productions taxed *ad valorem*, shall equally apply to the various articles of British origin or manufacture enumerated in the Tariff annexed to the present Convention.

Article III of the Convention of the 12th of October last, which exempts the importers of machines, or detached pieces of machines, of British origin or manufacture, from the obligation of producing models or drawings, is declared to be applicable to all the goods the importation whereof was subject to that formality, and which are comprised either in the present Convention or in that of the 12th of October last.

## ARTICLE III.

Independently of the duties of Customs stipulated in the Tariff annexed to the present Convention, and by application of Articles I and IX of the Treaty concluded between the High Contracting Powers on the 23rd of January last, the under-mentioned articles of British origin or manufacture shall, on their importation into France, and by way of compensation for equivalent duties paid by French manufacturers,

be subjected to the supplementary duties hereinafter prescribed:—

	Fr. c.	
Raw soda ...	4 35	100 kil.
Crystals of soda ...	4 35	"
Sulphate of soda:—		
Pure—		
Anhydrate ...	6 0	"
Crystallized or hydrate ..	2 40	"
Impure—		
Anhydrate ...	5 40	"
Crystallized or hydrate...	2 10	"
Sulphate of soda ...	6 0	"
Salt of soda ...	11 0	"
Hydrochloric acid ...	3 0	"
Chloride of lime ...	10 0	"
Chloride of potash ...	66 0	"
Chloride of magnesium ...	4 0	"
Plate glass or large mirrors ..	1 0	the superficial metre
Glass-ware, window glass, and other white glass ...	3 20	100 kil.
Bottles ...	1 25	"
Artificial ultramarine ...	11 0	"
Sal ammoniac ...	16 0	"
Kelp "	1 50	"
Salts or raw residue of the calcination of beet-root refuse ...	1 25	"
Salt of tin ...	3 0	"
Soap:—		
White or marbled, composed of alkalis and oil of olives, or oleaginous seeds, pure or mixed with animal fat—		
The oil composing at least half of the mixture of oleaginous bodies ...	8 20	"
The oil composing less than half of the mixture of oleaginous bodies ...	6 0	"
Of animal fat—		
Pure ...	6 0	"
Mixed with resin ...	6 0	"
Of palm or cocoa-nut oil Fr. c. mixed with animal fat	4 0	"
Colored, composed of oils from seeds or of animal fat ...	6 0	"
Pure alcohol ...	90 0	the hectolitre
Beer ...	2 40	"
Spirits of wine varnish, per hectolitre of pure alcohol contained in the varnish ...	90 0	"

It is understood that refined sugar is not comprised in this list, because the duty of 41 francs per 100 kilogrammes, fixed on the importation of that article, includes the duty on consumption with which it is now charged in France.

It is equally agreed between the High Contracting Powers that, in the event of the modification or the suppression of the duties of excise now imposed upon French manufacturers, goods of British origin and manufacture shall, with regard to such duties of excise, be subjected to the same conditions as similar French goods. If, however, in consequence of the suppression of any of such duties, the Government should establish a supervision or control, or an administrative system over certain articles of French manufacture, the direct or indirect charges which may be borne by the French manufacturer shall be counterbalanced by an equivalent surtax imposed upon similar British articles. It is further understood, that if drawbacks are granted to other articles of French manufacture, the duties of Customs which are imposed upon similar articles of British origin or manufacture shall be augmented by a surtax equal to the amount of the drawbacks.

#### ARTICLE IV.

With regard to pure and mixed tissues taxed *ad valorem*, the valuation of which may appear to the French Government to present difficulties, they reserve to themselves the power to designate the Custom-house of Paris exclusively for the admission of such goods.

#### ARTICLE V.

Each of the High Contracting Powers engages to extend to the other any favour, any privilege or diminution of Tariff, which either of them may grant to a third Power in regard to the importation of goods mentioned, or not mentioned, in the Treaty of the 23rd of January, 1860.

#### ARTICLE VI.

The Tariff annexed to the present Convention shall come into force within a time which shall not be later than the 1st of June, 1861, for yarns and tissues of flax, hemp, and jute, and the 1st of October following for all other articles.

#### ARTICLE VII.

The present Convention shall have the same duration as the Treaty concluded between the High Contracting Parties on the 23rd of January last, of which it is a complement.

#### ARTICLE VIII.

The present Convention shall be ratified, and the ratifications shall be exchanged at Paris within fifteen days, or sooner if possible.

In witness whereof the respective Plenipotentiaries have signed it, and have affixed thereto the seal of their arms.

Done in duplicate, at Paris, the sixteenth day of November, one thousand eight hundred and sixty.

(L. S.) COWLEY.  
(L. S.) RICH'D. COBDEN.  
(L. S.) E. THOUVENEL.  
(L. S.) F. ROUHERE.



*Tariff annexed to the Convention concluded the 16<sup>th</sup> November 1860, between Great Britain and France.*

Description of Articles.	RATE OF DUTY IN	
	1860.	1864.
<b>TEXTILE FABRICS.</b>		
<b>FLAX AND HEMP:—</b>	Fr. c.	
Flax or hemp, combed . . . . .	5 00 per 100 kilog.	
Yarn of hemp or flax measuring, to the kilogramme:—		
Single:—		
Unbleached:—		
6,000 mètres, or less . . . . .	15 00	"
More than 6,000 mètres, and not more than 12,000	20 00	"
More than 12,000 . . . . .	30 00	"
More than 24,000 . . . . .	36 00	"
More than 36,000 . . . . .	60 00	"
More than 72,000 . . . . .	100 00	"
Bleached, or dyed:—		
6,000 mètres or less . . . . .	20 00	"
More than 6,000 mètres, and not more than 12,000	27 00	"
More than 12,000 . . . . .	40 00	"
More than 24,000 . . . . .	48 00	"
More than 36,000 . . . . .	80 00	"
More than 72,000 . . . . .	133 00	"
Twisted:—		
Unbleached . . . . .	{ Same duties as upon single, unbleached yarn, augmented by 40 per cent., according to the class.	
Bleached, or dyed . . . . .	{ Same duties as upon single bleached or dyed yarns, augmented by 40 per cent., according to the class.	
Tissues of flax or hemp, plain linens and diaper, having in the warp in the space of 5 square millimètres:—		
Unbleached:—	Fr. c.	
8 threads or less . . . . .	30 00	per 100 kilog.
9, 10, and 11 threads . . . . .	55 00	"
12, 13, and 14 threads . . . . .	90 00	"
15, 16, and 17 threads . . . . .	115 00	"
18, 19, and 20 threads . . . . .	170 00	"
21, 22, and 23 threads . . . . .	260 00	"
24 threads and above . . . . .	400 00	"
Bleached, dyed or printed:—		
8 threads or less . . . . .	40 00	"
9, 10, and 11 threads . . . . .	70 00	"
12, 13, and 14 threads . . . . .	120 00	"
15, 16, and 17 threads . . . . .	155 00	"
18, 19, and 20 threads . . . . .	230 00	"
21, 22, and 23 threads . . . . .	350 00	"
24 threads and above . . . . .	535 00	"
Drills, plain or figured, having in the warp in the space of 5 square millimètres:—		
Unbleached:—		
8 threads in warp, or less . . . . .	35 00	"
9, 10, and 11 threads . . . . .	55 00	"
12, 13, and 14 threads . . . . .	90 00	"
More than 14 threads . . . . .	115 00	"
Bleached, dyed or printed:—		
8 threads or less . . . . .	47 00	"
9, 10, and 11 threads . . . . .	70 00	"
12, 13, and 14 threads . . . . .	120 00	"
More than 14 threads . . . . .	155 00	"
Yarns and tissues of flax or hemp mixed with other materials will pay the same duties as pure yarns and tissues of flax or hemp, provided that the flax or hemp predominates in weight.		
Damasks . . . . .	16 per cent. <i>ad valorem</i> .	

Description of Articles.	RATE OF DUTY IN	
	1860.	1864.
	Fr. c.	Fr. c.
Cambrics ... ..	Same duties as plain linens.	Same duties as plain linens.
Lawns ... ..		
Handkerchiefs, bordered ... ..		
Net of thread ... ..		
Lace, do. ... ..	Same duties as cotton net. 5 per cent. <i>ad valorem</i> .	Same duties as cotton net. 5 per cent. <i>ad valorem</i> .
Hosiery, do. ... ..		
Haberdashery, do. ... ..	15 per cent. <i>ad valorem</i> .	15 per cent. <i>ad valorem</i> .
Ribbon of thread, unbleached, bleached, or dyed ... ..		
Articles made of flax or hemp, wholly or in part made up ... ..		
Articles not enumerated ... ..		
<b>JUTE :—</b>		
In the fibre, or hackled, imported direct from British India, or from British entrepôts, in British or French vessels ... ..	Free.	
Combed ... ..	3 00 per 100 kilog.	
Jute yarn, measuring per kilogramme :—		
Unbleached :—		
Less than 1,400 mètres ... ..	7 00 per 100 kilog.	5 00 per 100 kilog.
From 1,400 to 3,700 mètres, exclusively ... ..	9 20 "	6 00 "
From 3,700 to 4,200 " id. ... ..	10 20 "	7 00 "
From 4,200 to 6,000 " id. ... ..	15 00 "	10 00 "
More than 6,000 " .. ..	Same as linen yarn.	
Bleached, or dyed :—		
Less than 1,400 mètres ... ..	10 00 per 100 kilog.	7 00 per 100 kilog.
From 1,400 to 3,700 mètres, exclusively ... ..	13 00 "	9 00 "
From 3,700 to 4,200 " id. ... ..	15 00 "	10 00 "
From 4,200 to 6,000 " id. ... ..	22 00 "	14 00 "
More than 6,000 " .. ..	Same as linen yarn.	
Tissues of jute, having in the warp in the space of 5 square millimètres :—		
Unbleached :—		
1, 2, and 3 threads, plain ... ..	13 00 per 100 kilog.	10 00 per 100 kilog.
1, 2, and 3 threads, twilled ... ..	15 00 "	12 00 "
4 and 5 threads ... ..	21 00 "	16 00 "
6, 7, and 8 threads ... ..	30 00 "	24 00 "
More than 8 threads ... ..	Same as tissues of linen, according to class.	
Bleached, or dyed :—		
1, 2, and 3 threads, plain ... ..	19 00 per 100 kilog.	15 00 per 100 kilog.
1, 2, and 3 threads, twilled ... ..	22 00 "	17 00 "
4 and 5 threads ... ..	30 00 "	23 00 "
6, 7, and 8 threads ... ..	44 00 "	35 00 "
More than 8 threads ... ..	Same as tissues of linen, according to class.	
Carpets, rugs, and matting ... ..	32 00 per 100 kilog.	24 00 per 100 kilog.
Yarns and tissues of jute mixed with other materials, will pay the same duties as pure yarns and tissues of jute, provided that the jute predominates in weight.		
<b>VEGETABLE FIBRES :—</b>		
Phormium tenax, abaca, and other vegetable fibres, not specified :—		
Filaments :—		
Raw or stripped ... ..	Free.	
Combed or twisted ... ..	1 00 per 100 kilog.	
Threads ... ..	5 per cent. <i>ad valorem</i> .	
Tissues ... ..	10 per cent. <i>ad valorem</i> .	
Horse-hair, raw, of all kinds, prepared or curled ... ..	Free.	
Tissues and manufactures of horse-hair, pure or mixed ... ..	10 per cent. <i>ad valorem</i> .	
<b>COTTONS :—</b>		
Cotton, raw, imported direct from British India, or from British entrepôts, in British or French vessels ... ..	Free.	
Cotton, in sheets, carded or gummed (wadding) ... ..	0 10 per kilog.	

Description of Articles.	RATE OF DUTY IN	
	1860.	1864.
Cotton yarn, single:—	Fr. c.	
Unbleached:—	0 15 per kilog.	
Of 20,000 mètres or less to the half kilogramme	0 20 "	
Of 21,000 to 30,000	0 30 "	
Of 31,000 " 40,000	0 40 "	
Of 41,000 " 50,000	0 50 "	
Of 51,000 " 60,000	0 60 "	
Of 61,000 " 70,000	0 70 "	
Of 71,000 " 80,000	0 90 "	
Of 81,000 " 90,000	1 00 "	
Of 91,000 " 100,000	1 20 "	
Of 101,000 " 110,000	1 40 "	
Of 111,000 " 120,000	1 60 "	
Of 121,000 " 130,000	2 00 "	
Of 131,000 " 140,000	2 50 "	
Of 141,000 " 170,000	3 00 "	
Of 171,000 and above	15 per cent. above the duties on unbleached.	
Bleached	25 centimes per kilogramme above the	
Dyed ..	duties on unbleached.	
Twisted in two strands:—	50 per cent. above the duties on single yarn	
Unbleached	unbleached.	
Bleached	15 per cent. above twisted unbleached.	
Dyed ..	25 centimes per kilogramme above twisted	
	unbleached.	
Warped yarns:—	50 per cent. above the duties on single	
Unbleached	unbleached yarn.	
Bleached	15 per cent. above the duties on unbleached	
Dyed	warped yarns.	
	25 centimes per kilogramme above the	
	duties on unbleached warped yarns.	
Yarns of three threads, grey, bleached, or dyed:—	Fr. c.	
Single twist	0 06 per 1,000 mètres.	
Double or cable twist	0 12 "	
Cotton tissues, plain, twilled, and ticks, unbleached:—		
1st class, weighing 11 kilogrammes or more the 100		
mètres square:—		
Of 35 threads and less to the 5 square millimètres	0 50 per kilog.	
Of 36 threads and above	0 80 "	
2nd class, weighing 7 to 11 kilogrammes exclusively		
the 100 mètres square:—		
Of 35 threads and less	0 60 "	
Of 36 to 43 threads	1 00 "	
Of 44 threads and above	2 00 "	
3rd class, weighing 3 to 7 kilogrammes exclusively the		
100 mètres square:—		
Of 27 threads and less	0 80 "	
Of 28 to 35 threads	1 20 "	
Of 36 to 43 threads	1 90 "	
Of 44 threads and above	3 00 "	
Cotton tissues:—	15 per cent. above the duty on unbleached.	
Bleached	25 centimes per kilogramme above the	
Dyed	duty on unbleached.	
Printed	15 per cent. <i>ad valorem</i> .	
Velvets and fustians:—		
Made as silk velvet:—		
Unbleached	0 85 per kilog.	
Dyed or printed	1 10 "	
Other kinds—cords, moleskins, &c.:—		
Unbleached	0 60 "	
Dyed or printed	0 85 "	
Cotton tissues, unbleached, plain or twilled, weighing less		
than 3 kilogrammes per 100 square mètres		
Quiltings, dimities, stripes and checks, damasks and bril-		
liants		
Counterpanes and blankets		
Net, plain or embroidered		
Gauzes and muslins, embroidered or figured in the loom, for		
furniture or hangings		
Articles wholly or in part made up		
Articles not denominated		
	15 per cent. <i>ad valorem</i> .	



Description of Articles.	RATE OF DUTY IN	
	1860.	1864.
Embroidery by hand		10 per cent. <i>ad valorem</i> .
Lace and blonde		5 per cent. <i>ad valorem</i> .
Cotton yarns and tissues mixed with other materials will pay the same duties as yarns and tissues of pure cotton provided that the cotton predominates in weight.		
WOOLLENS :—		
Wool, raw, Australian, imported direct or from British entrepôts in British or French vessels.		Free.
Wool, dyed in masses	Fr. c.	
Id, combed (dyed or not)	25 00	per 100 kilog.
Single yarn of pure wool, bleached or not, containing in the kilogramme :—	25 00	"
Of 1 to 30,000 mètres	0 25	per kilog.
Of 31,000 to 40,000 "	0 35	"
Of 41,000 to 50,000 "	0 45	"
Of 51,000 to 60,000 "	0 55	"
Of 61,000 to 70,000 "	0 65	"
Of 71,000 to 80,000 "	0 75	"
Of 81,000 to 90,000 "	0 85	"
Of 91,000 to 100,000 "	0 95	"
Of 101,000 and above	1 00	"
Double yarn for weaving, bleached or not		50 per cent. above the duty on single unbleached yarn.
Id. for embroidery		Double the duties on single yarns.
Dyed yarns, single or double		25 centimes per kilogramme above the duties on yarns undyed.
Tissues of wool, pure	15 per cent.	10 per cent.
Felt of all kinds	<i>ad valorem</i> .	<i>ad valorem</i> .
Blankets of pure wool	15 per cent.	<i>ad valorem</i> .
Carpets of all kinds		
Hosiery of pure wool	15 per cent.	10 per cent.
Haberdashery of pure wool.	<i>ad valorem</i> .	<i>ad valorem</i> .
Ribbons of wool		
Lace, woollen	10 per cent.	<i>ad valorem</i> .
List shoes	15 per cent.	10 per cent.
Articles not enumerated	<i>ad valorem</i> .	<i>ad valorem</i> .
Cloth list of all kinds, in pieces or not		Free.
Ready-made clothes :—		
New	15 per cent.	10 per cent.
Old	<i>ad valorem</i> .	<i>ad valorem</i> .
Yarns and tissues of Alpaca, Llama, or Vicuna, pure or mixed with wool, will pay the same duties as yarns and tissues of wool in whatever proportions they may be mixed.	20 00	per 100 kilog.
Yarns and tissues of wool, or of other materials above mentioned, mixed with cotton, or with any other filaments whatever, shall pay the same duties as yarns and tissues of pure wool, provided that the wool predominates in weight.		
Yarns of goats' hair will continue to pay the duties at present in force.		
Tissues of goats' hair, other than Indian cashmere shawls and scarfs, will pay as tissues of pure wool.		
SILKS :—		
Silk in cocoons		Free
Raw or thrown		Free.
Dyed :—		
For sewing, embroidery, or lace	3 00	per kilog.   Free.
Others		Free.
Waste silk :—		
In mass		Free.
Combed	0 10	per kilog.
In thread, single and twisted, unbleached, bleached, blueed or dyed :—		
Of 80,000 mètres single, or less, to the kilogramme	0 75	"
Of 81,000 mètres single, or more, to the kilogramme	1 20	"

Description of Articles.	RATE OF DUTY IN	
	1860.	1864.
Tissues of pure silk .. .. .	Fr. c.	
Hosiery .. .. .	}	Free.
Lace .. .. .		
Crapes, called English, unbleached, black, or coloured ..	10 00 per kilog.	Free from 1866.
Net :—		
Plain, unbleached .. .. .	20 00 "	id.
Dressed .. .. .	15 per cent. <i>ad valorem</i> .	id.
Figured, unbleached, or dressed .. .. .	10 per cent. <i>ad valorem</i> .	Free from October 1, 1864.
Tissues of pure waste silk, of silk and of waste silk, unbleached, bleached, dyed, or printed .. .. .	2 00 per kilog.	
Tissues, haberdashery, and lace of silk or of waste silk :—		
With fine gold or silver .. .. .	12 00 "	
With semi-fine or false gold or silver .. .. .	3 50 "	
Tissues of silk or of waste silk, mixed with other materials, in which the silk or waste silk predominates in weight ..	3 00 "	
Ribbons of silk or of waste silk :—		
Of velvet .. .. .	5 00 "	
Others .. .. .	8 00 "	
Mixed with other materials, silk or waste silk predominating in weight .. .. .	10 per cent. <i>ad valorem</i> .	
CHEMICAL PRODUCTS AND DYE STUFFS.		
Iodine .. .. .		
Bromine .. .. .		
Acids :—		
Sulphuric .. .. .		
Nitric .. .. .		
Tartaric .. .. .		
Benzoic .. .. .		
Boracic .. .. .		
Citric .. .. .		
Arsenic .. .. .		
Lemon Juice .. .. .		
Oxides :—		
Of iron .. .. .		
" zinc, grey .. .. .		
" tin .. .. .		
" uranium .. .. .		
" copper .. .. .		
Zaffre and other combinations of cobalt .. .. .		
Sulphuret of arsenic .. .. .		
Chloride of potassium .. .. .		
Iodide of potassium .. .. .		
Salts of beet-root .. .. .		
Carbonates of potash .. .. .		
Nitrate of potash .. .. .		
Sulphate of potash .. .. .		
Tartrates of potash .. .. .		
Vegetable ashes, quick and lixiviated .. .. .		
Lees of wine .. .. .		
Borax, raw .. .. .		
Nitrate of soda .. .. .		
Kelp .. .. .		
Bone black .. .. .		
Bones, calcined, white .. .. .		
Phosphates, natural .. .. .		
Citrates of lime .. .. .		
Sulphate of magnesia .. .. .		
Carbonate of magnesia .. .. .		
Chloride of magnesium .. .. .		
Acetate of iron, liquid .. .. .		
Garancine .. .. .		
Sugar of milk .. .. .		
Albumen .. .. .		
Phosphorus, white .. .. .		
Oxide of zinc (white of zinc) .. .. .		
Oxides and carbonates of lead .. .. .		
Oleic acid .. .. .		
Oxalic acid and oxalates of potash .. .. .		
	40 00 per 100 kilog.	
	7 00 "	
	7 00 per 100 kilog.—4 00 per 100 kilog	
	5 00 per 100 kilog.	
	15 00 per 100 kilog.—10 00 per 100 kilog.	

Description of Articles.	RATE OF DUTY IN	
	1860.	1864.
	Fr. c.	
Yellow prussiate of potash ... ..	20 00	per 100 kilog.
Red prussiate of potash .. ..	30 00	"
Extracts of dye woods :—		
For blacks and violets .. ..	20 00	"
For reds and yellows .. ..	30 00	"
Turmeric, in powder .. ..	5 00	"
Hydrochloric acid (muriatic acid) .. ..	0 60	"
Caustic soda .. ..	8 00	per 100 kilog.
Carbonate of soda (salt of soda) of all degrees .. ..	4 50	5 00 per 100 kilog.
Artificial soda (raw) .. ..	2 30	3 00 "
(Carbonate of soda, crystallised (crystals of soda) .. ..	2 30	1 50 "
Sulphate of soda and sulphite of soda .. ..	1 20	1 00 "
Sulphate of soda crystallised (Glauber's salts) .. ..	1 00	0 70 "
Bicarbonate of soda, and other salts of soda, not specified .. ..	5 25	3 50 "
Chloride of lime .. ..	4 25	2 80 "
Chlorate of potash .. ..	38 60	25 75 "
Soap, ordinary, and for perfumery .. ..	6 00	per 100 kilog.
Artificial ultramarine .. ..	15 00	"
Red phosphorus .. ..		
Aluminium .. ..		
Aluminate of soda .. ..		
Chloride of aluminium .. ..		
Chromates of potash .. ..		
Chromates of lead .. ..		
Colours not specified, dry, in paste and liquid .. ..		10 per cent. <i>ad valorem</i> .
Stearic acid .. ..		
Glue and gelatine .. ..		
Varnish :—		
Oil .. ..		
Essential oil .. ..		
Spirit of wine .. ..		
Orchilla dyes of all kinds .. ..		
Chemicals not specified .. ..		5 per cent. <i>ad valorem</i> .
GLASS AND CRYSTAL WARE.		
Mirrors of less than 1 mètre square .. ..		10 per cent. <i>ad valorem</i> .
Plate-glass and mirrors :—		
Unpolished .. ..	1 50	per mètre square superficial.
Silvered or polished .. ..	4 00	"
Bottles of all shapes .. ..	1 30	per 100 kilog.
Window-glass, plain .. ..	3 50	"
Glass, coloured, polished, or engraved, and for watches and optical purposes .. ..		
Glass-ware, and table glass, white or coloured .. ..		10 per cent. <i>ad valorem</i> .
Vitrifications .. ..		
Enamelled glass .. ..		
Articles of glass not enumerated .. ..		
Broken glass and cullet .. ..		Free.
Rock crystal, rough or worked .. ..		Free.
N. B.—Rock crystal mounted will pay as jewellery.		
EARTHEN-WARE AND POTTERY.		
COMMON WARE :—		
Tiles of all kinds, bricks, and fire-bricks .. ..		Free.
Gas-retorts, drainage pipes and others .. ..		Free.
Crucibles of all sorts, including those of plumbago, or black-lead .. ..		Free.
Clay pipes .. ..		Free.
Glazed or not, of all shapes .. ..		Free.
id., with decorations in relief, of one or more colours, flat or hollow .. ..		5 00 per 100 kilog.



Description of Articles.	RATE OF DUTY IN		
	1860.	1864.	
<b>STONE-WARE :—</b>			
Utensils and apparatus for the manufacture of chemical products .. ..	Free.		
Common of all sorts, flat and hollow, including bottles, flasks, household articles, kitchen utensils, &c. ....	4 00 per 100 kilog.		
<b>EARTHEN-WARE :—</b>			
With tin glaze-coloured paste, white glaze .. ..	Free.		
With coloured glaze, majolica, with varnish of more than one colour .. ..	20 per cent. <i>ad valorem.</i>	15 per cent. <i>ad valorem.</i>	
Fine earthen-ware .. ..			
Fine stone-ware .. ..			
Porcelain, white or decorated, of all kinds, Parian and biscuit (white) .. ..	10 per cent. <i>ad valorem.</i>		
<b>VARIOUS ARTICLES.</b>			
Artificial flowers .. ..	Free		
Modes .. ..	Free.		
Mercery, all kinds .. ..	10 per cent. <i>ad valorem.</i>		
Buttons, fine or common, other than haberdashery .. ..			
Brushes of all kinds .. ..			
Musical instruments and parts of instruments .. ..			
Pins of all kinds .. ..	50 00 per 100 kilog. (From the 1st December, 1860.)		
<b>India-rubber manufactures :—</b>			
Pure or mixed .. ..	20 00 per 100 kilog.		
Applied upon tissues in pieces or upon other materials .. ..	100 00		
Made-up wearing apparel .. ..	120 00		
In elastic tissues of any dimensions .. ..	200 00		
Boots and shoes .. ..	60 00		
N. B.—Articles of gutta-percha pay the same duties as india-rubber.			
<b>Oil and floor-cloth :—</b>			
For packing .. ..	5 00		
„ furniture, hangings, and other purposes .. ..	15 00		
Sealing-wax .. ..	30 00		
Blacking of all kinds .. ..	4 00		
Ink, writing, drawing, and printing .. ..	20 00		
Cordage, cables, and fishing-nets .. ..	20 00		
<b>Fish, fresh water :—</b>			
Fresh .. ..	Free.		
Prepared .. ..	10 00 per 100 kilog.		
<b>Fish, sea :—</b>			
Fresh, dry, salted, or smoked (except cod) .. ..	10 00		
Sauces and pickles .. ..	25 00		
Cheese, hard .. ..	10 00		
Beer .. ..	2 frs. per hectolitre, in addition to the internal tax.		
<b>Molasses :—</b>			
Containing less than 50 per cent. of saccharine matter .. ..	11 00 per 100 kilog.		
Containing more than 50 .. ..	Same as raw sugar.		
Alcohol, per 100 degrees .. ..	15 frs. per hectolitre, in addition to the internal tax.		
<b>Slates :—</b>			
For roofing .. ..	4 00 per 1,000		
In squares or slabs .. ..	10 00 per 100		

The present Tariff is approved and annexed to the Convention concluded on the 16th November 1860, between Great Britain and France.  
Paris, November 16, 1860.

COWLEY.  
RICHD. CORDEN.  
E. THOUVENEL.  
F. ROUHER.

Board of Trade, Whitehall, December 1, 1860.

THE Right Honourable the Lords of the Committee of Privy Council for Trade are pleased to publish, for general information, the following comparative statement, showing the rates of duty payable on the direct importation into France from the United Kingdom, under the French or British flag, of the under-mentioned articles of British origin or manufacture, as set forth in the Tariff annexed to the Second Supplemental Convention concluded on the 16th ultimo between Great Britain and France, as compared with the corresponding rates of import duty levied on the same articles under the old French Tariff.

Description of Articles.	RATES OF IMPORT DUTIES.		Former Duties (adding the two decimes).
	1860.	1864.	
<b>TEXTILE FABRICS.</b>			
	Per 100 kilogrammes.		Per 100 kilos.
<b>FLAX AND HEMP:—</b>	Fr. c.		
Flax or hemp, combed .. .. .	5 00		18f.
Yarn of hemp or flax measuring, to the kilo.			
Single ;			
Unbleached :			
6,000 mètres, or less .. .. .	15 00		45f.
More than 6,000 mètres, and not more than 12,000 .. .. .	20 00		57f. 60c.
More than 12,000 mètres, and not more than 24,000 .. .. .	30 00		96f.
More than 24,000 mètres, and not more than 36,000 .. .. .	36 00		150f.
More than 36,000 mètres, and not more than 72,000 .. .. .	60 00		} 198f.
More than 72,000 .. .. .	100 00		
Bleached, or dyed :			
6,000 mètres or less .. .. .	20 00		64f. 80c. to 69f. 60c.
More than 6,000 mètres, and not more than 12,000 .. .. .	27 00		79f. 20c. to 84f.
More than 12,000 mètres, and not more than 24,000 .. .. .	40 00		127f. 20c.
More than 24,000 mètres, and not more than 36,000 .. .. .	48 00		192f. to 195f. 60.
More than 36,000 mètres, and not more than 72,000 .. .. .	80 00		} 240f. to 254f. 40c.
More than 72,000 .. .. .	123 00		
Twisted :			
Unbleached .. .. .	{ Same duties as upon single unbleached yarns, augmented by 40 per cent. according to the class. }		52f. 80c. to 270f.
Bleached, or dyed .. .. .	{ Same duties as upon single bleached or dyed yarns, augmented by 10 per cent. according to the class. }		73f. 20c. to 344f. 40c.
<b>LINENS:—</b>			
Tissues of flax or hemp, plain linens and diapers having in the warp in the space of 5 square millimètres:—	per 100 kilogrammes.		
Unbleached :	Fr. c.		
8 threads or less .. .. .	30 00		} 72f. to 560f. 40c.
9, 10, and 11 threads .. .. .	55 00		
12, 13, and 14 .. .. .	90 00		
15, 16, and 17 .. .. .	115 00		
18, 19, and 20 .. .. .	170 00		
21, 22, and 23 .. .. .	260 00		
24 threads and above .. .. .	400 00		
Bleached, dyed, or printed :			
8 threads or less .. .. .	40 00		} 108f. to 950f. 40c.
9, 10, and 11 threads .. .. .	70 00		
12, 13, and 14 .. .. .	120 00		
15, 16, and 17 .. .. .	155 00		
18, 19, and 20 .. .. .	230 00		
21, 22, and 23 .. .. .	350 00		
24 threads and above .. .. .	535 00		

Description of Articles.	RATES OF IMPORT DUTIES.		Former Duties (adding the two decimes).
	1860.	1864.	
Drills, plain or figured, having in the warp in the space of 5 square millimètres: Unbleached: 8 threads in warp, or less .. .. 9, 10, and 11 threads .. .. 12, 13, and 14 .. .. More than 14 threads .. .. Bleached, dyed, or printed: 8 threads or less .. .. 9, 10, and 11 threads .. .. 12, 13, and 14 .. .. More than 14 .. .. Yarns and tissues of flax or hemp mixed with other materials, will pay the same duties as pure yarns and tissues of flax or hemp, provided that the flax or hemp predominates in weight.  Damasks .. .. Cambrios .. .. Lawns .. .. Handkerchiefs, bordered .. .. Net of thread .. .. Lace do, .. ..  Hosiery do. .. .. Haberdashery do. .. .. Ribbon of thread, unbleached, bleached, or dyed .. .. Articles, made of flax or hemp, wholly or in part made up .. .. Articles not enumerated .. ..  JUTE :— In the fibre, or hackled, imported direct from British India, or from British entrepôts, in British or French vessels .. .. Combed .. .. Jute yarn, measuring per kilogramme : Unbleached : Less than 1,400 mètres .. .. From 1,400 to 3,700 mètres, exclusively .. .. From 3,700 to 4,200 .. .. From 4,200 to 6,000 .. .. More than 6,000 .. .. Bleached, or dyed : Less than 1,400 mètres .. .. From 1,400 to 3,700 mètres, exclusively .. .. From 3,700 to 4,200 .. .. From 4,200 to 6,000 .. .. More than 6,000 .. .. Tissues of Jute, having, in the warp, in the space of 5 square millimètres : Unbleached : 1, 2, and 3 threads, plain .. .. 1, 2, and 3 .. .. twilled .. .. 4 and 5 .. .. 6, 7, and 8 .. .. More than 8 .. .. Bleached, or dyed : 1, 2, and 3 threads, plain .. .. 1, 2, and 3 .. .. twilled .. .. 4 and 5 .. .. 6, 7, and 8 .. .. More than 8 .. .. Carpets, rugs, and matting .. ..	per 100 kilogrammes. Fr. c.  35 00 55 00 90 00 115 00  47 00 70 00 120 00 155 00  16 per cent. <i>ad valorem</i> . Same duties as plain linens. Same duties as cotton net. 5 per cent. <i>ad valorem</i> .    15 per. cent. <i>ad valorem</i> .  Per 100 kilos. Fr. c. Free 3 00  7 00 9 20 10 20 15 00 Same as 10 00 13 00 15 00 22 00 Same as 13 00 15 00 21 00 30 00 Same as tissues of linen, according to the class 19 00 22 00 30 00 44 00 Same as tissues of linen, according to the class 32 00	Per 100 kilos.  <	



Description of Articles.	RATES OF IMPORT DUTIES.		Former Duties (adding the two decimes).
	1860.	1864.	
	Per 100 kilogrammes.		Per 100 kilos.
Yarns and tissues of jute mixed with other materials, in which jute predominates in weight, will pay the same duty as pure yarns and tissues of jute.	Fr. c.		
VEGETABLE FIBRES:—			
Phormium tenax, abaca, and other vegetable fibres, not specified:			
Filaments:			
Raw or stripped ... ..	Free		48c. to 9f. 60c.
Combed or twisted ... ..	1 00		18f.
Threads ... ..	5 per cent. <i>ad valorem</i> .		72f. to 97f. 20c.
Tissues ... ..	10 per cent. <i>ad valorem</i> .		
HORSE-HAIR:—			
Raw, of all kinds, prepared or curled ..	Free		1f. 20c. to 6f.
Tissues and manufactures of horse-hair, pure or mixed .. ..	10 per cent. <i>ad valorem</i> .		( Prohibited (except sieve-cloth trimmings and hats.)
COTTONS:—			
Cotton, raw, imported direct from British India, or from British entrepôts, in British or French vessels ... ..	Free		Free and 3f.
Cotton, in sheets, carded or gummed, wadding	0 10 per kil.		
Cotton yarns, single:			
Unbleached;			
Of 20,000 mètres or less to the half kilo.	0 15 "		No. 143 and above 8f. 40c. per kil. all others prohibited.
Of 21,000 mètres to 30,000 .. ..	0 20 "		
Of 31,000 " 40,000 ... ..	0 30 "		
Of 41,000 " 50,000 .. ..	0 40 "		
Of 51,000 " 60,000 ... ..	0 50 "		
Of 61,000 " 70,000 .. ..	0 60 "		
Of 71,000 " 80,000 ... ..	0 70 "		
Of 81,000 " 90,000 .. ..	0 90 "		
Of 91,000 " 100,000 ... ..	1 00 "		
Of 101,000 " 110,000 ... ..	1 20 "		
Of 111,000 " 120,000 .. ..	1 40 "		
Of 121,000 " 130,000 ... ..	1 60 "		
Of 131,000 " 140,000 .. ..	2 00 "		Prohibited.
Of 141,000 " 170,000 ... ..	2 50 "		
Of 171,000 and above .. ..	3 00 "		
Bleached .. ..	15 per cent. above the duties on unbleached.		
Dyed ... ..	25 c. per kil. above the duties on unbleached.		
Twisted in two strands:			
Unbleached ... ..	50 per cent. above the duties on single yarns unbleached.		No. 143 and above 9fr. 60c. per kil., others prohibited.
Bleached ... ..	15 per cent. above twisted unbleached.		Prohibited.
Dyed ... ..	25 c. per kil. above twisted unbleached.		"
Warped Yarns:			
Unbleached ... ..	50 per cent. above the duties on single unbleached yarns.		"
Bleached ... ..	15 per cent. above the duties on unbleached warped yarns		"
Dyed ... ..	25 c. per kil. above the duties on unbleached warped yarns.		"
Yarns of three threads, grey, bleached, or dyed:			
Single twist ... ..	6 c. per 1,000 mètres.		
Double or cable twist ... ..	12 " "		
Cotton tissues, plain, twilled, and ticks, unbleached:			
1st class, weighing 11 kilogrammes or more than 160 mètres square:	Per kil.		
Of 35 threads and less to the 5 square millimètres ... ..	Fr. c. 0 50		

Description of Articles.	RATES OF IMPORT DUTIES.		Former Duties (adding the two decimes).
	1860.	1864.	
	Per 100 kilogrammes.		Per 100 kilos.
	Fr.	c.	
Of 36 threads and above ...	0	80	Prohibited.
2nd class, weighing 7 to 11 kilogrammes exclusively ; the 100 mètres square :			
Of 35 threads and less to the 5 square millimètres ...	0	60	"
Of 36 to 43 threads to the 5 square millimètres ...	1	00	"
Of 44 threads and above to the 5 square millimètres ...	2	00	"
3rd class, weighing 3 to 7 kilogrammes exclusively ; the 100 mètres square :			
Of 27 threads and less to the 5 square millimètres ...	0	80	"
Of 28 to 35 threads to the 5 square millimètres ...	1	20	"
Of 36 to 43 threads to the 5 square millimètres ...	1	90	"
Of 44 threads and above to the 5 square millimètres ...	3	00	"
Cotton tissues :—			
Bleached ..	15 per cent. above the duty on unbleached.		"
Dyed ..	25 c. per kil. above the duty on unbleached.		"
Printed ...	15 per cent. <i>ad valorem</i> .		
Velvets and fustians :	Per kil.		
Made as silk velvet :	Fr.	c.	
Unbleached ...	0	85	"
Dyed or printed ...	1	10	"
Other kinds—cords, moleskins, &c. :			
Unbleached ...	0	60	"
Dyed or printed ...	0	85	"
Tissues unbleached, plain or twilled, weighing less than 3 kilogrammes per 100 square mètres ...			"
Quiltings, dimities, stripes and checks, damasks and brilliants, counterpanes and blankets ...	15 per cent. <i>ad valorem</i> .		"
Net, plain or embroidered ...			Prohibited (except in union with thread lace.) Prohibited.
Gauzes and muslins, embroidered or figured in the loom, for furniture or hangings			
Articles wholly or in part made up			
Articles not denominated			
Embroidery by hand ...	10 per cent. <i>ad valorem</i> .		"
Lace and blonde ...	5 per cent. <i>ad valorem</i> .		5 per cent.
Cotton yarns and tissues mixed with other materials will pay the same duties as yarns and tissues of pure cotton, provided the cotton predominates in weight.			
WOOLLENS :—			
Wool, raw, Australian, imported direct or from British entrepôts in British or French vessels ...	Free.		Per 100 kil. Free and 8f.
	Per 100 kil.		
	Fr.	c.	
Ditto, dyed in masses ...	25	00	120f.
Ditto, combed, dyed or not ...	25	00	84f.
Single yarns of pure wool, bleached or not, containing in the kilogramme :—			
1,000 to 30,000 mètres ...	0	25 per kil.	Long-combed wool, unbleached, twisted, cleaned or baked, 8f. 40c. per kil. ; all others prohibited.
31,000 " 40,000 " ...	0	35 "	
41,000 " 50,000 " ...	0	45 "	
51,000 " 60,000 " ...	0	55 "	
61,000 " 70,000 " ...	0	65 "	
71,000 " 80,000 " ...	0	75 "	
81,000 " 90,000 " ...	0	85 "	

Description of Articles.	RATES OF IMPORT DUTIES.		Former Duties (adding the two decimes).
	1860.	1864.	
	Per 100 kilogrammes. Fr. c.		Per 100 kilos.
Single yarns of pure wool, bleached or not, containing in the kilogramme :—			} Long-combed wool, unbleached, twisted, cleaned and baked, 8f. 40c. per kil. ; all others prohibited.
91,000 to 100,000 mètres ... ..	0 95 per kil.		
101,000 and above ... ..	1 00 "		
Double yarn for weaving, bleached or not ... ..	50 per cent. above the duty on single unbleached yarns		
Ditto, for embroidery ... ..	Double the duties on single yarns		
Dyed yarns, single or double ... ..	25 centimes per kil. above the duties on yarns undyed		
Tissues of wool, pure ... ..	15 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	
Felt of all kinds ... ..	"	"	Prohibited.
Blankets of pure wool ... ..	"	"	Per 100 kil.
Carpets of all kinds ... ..	"	15 per cent. <i>ad valorem</i> .	120f. to 480f.
Hosiery of pure wool ... ..	"	10 per cent. <i>ad valorem</i> .	240f.
Haberdashery of pure wool ... ..	"	"	300f. to 600f.
Ribbons of pure wool ... ..	"	"	Prohibited.
Lace, woollen ... ..	"	"	} 228f. to 264f.
List shoes ... ..	10 per cent. <i>ad valorem</i> .	"	
Articles not enumerated ... ..	15 per cent. <i>ad valorem</i> .	"	Prohibited.
Cloth list of all kinds, in pieces or not ... ..	Free.	Free.	
Ready-made clothes, new ... ..	15 per cent. <i>ad valorem</i> .	10 per cent. <i>ad valorem</i> .	30 per cent. <i>ad valorem</i> .
	Per 100 kil. Fr. c.	Per 100 kil. Fr. c.	Per 100 kil.
Ditto ditto old ... ..	20 00	20 00	61f. 20c.
Yarns and tissues of Alpaca, Llama, Vicuna, &c., pure or mixed with wool, will pay the same duties as yarns and tissues of wool in whatever proportions they may be mixed.			
Yarns and tissues of wool or of other materials above-mentioned mixed with cotton, or with any other filaments whatever, will pay the same duties as yarns and tissues of pure wool, provided that the wool predominates in weight.			
Yarns of goats' hair will continue to pay the duties at present in force.			
Tissues of goats' hair, other than shawls and scarfs of Indian cashmere, will pay the same duties as woollen tissues			
SILKS :—			
In cocoons ... ..	Free.	Free.	Free.
Raw or thrown ... ..	"	"	Per kil.
Dyed :	Per kil.		6c. to 12c.
For sewing, embroidery, or lace ... ..	3 00	"	3f. 67f.
Others ... ..	Free.	"	3f. 67f.
Waste :			
In mass ... ..	"	"	Free.
Combed ... ..	0 10	Per kil. 0 10	
In thread, single and twisted, unbleached, bleached, blued or dyed :—			Per kil.
Of 80,000 mètres single, or less, to the kilogramme ... ..	0 75	0 75	} 1f. 20c. to 3f. 60c.
Of 81,000 mètres single, or more ... ..	1 20	1 20	

Description of Articles.	RATES OF IMPORT DUTIES.		Former Duties (adding the two decimes).
	1860.	1864.	
	Per kil. Fr. c. Free.	Per kil. Fr. c. Free.	
Tissues, hosiery, and lace, of pure silk ...			Silk stuffs, 19f. 20c. to 22f. 80c. per kil.; coverlets, 244f. 80c. per 100 kils.; carpets, 367f. 20c. per 100 kils.; gauze, 37f. 20c. per kil.; lace, 15 per cent. <i>ad valorem</i> ; hosiery, 1440f. per 100 kils.
Crapes, called English, unbleached, black, or coloured ... ..	10 00	Free from 1866.	
Net:			Prohibited.
Plain, unbleached .. ..	20 00		
Dressed ... ..	15 per cent. <i>ad valorem</i> .		
Figured, unbleached, or dressed ..	10 per cent. <i>ad valorem</i> .	Free from Oct. 1, 1864.	
Tissues of pure waste silk, of silk and of waste silk, unbleached, bleached, dyed, or printed ..		Per kil. 2 00	Per kil. 8f. 40c.
Tissues, haberdashery, and laces of silk or of waste silk:			
With fine gold or silver .. ..	12 00		
With semi-fine or false gold or silver ..	3 50		
Tissues of silk or of waste silk, mixed with other materials, in which the silk or waste silk predominates in weight .. ..	3 00		
Ribbons of silk or of waste silk:			
Of velvet .. ..	5 00		
Others .. ..	8 00		
Mixed with other materials, the silk or waste silk predominating in weight ...	10 per cent. <i>ad valorem</i> .		Per 100 kil. 960f.
CHEMICALS.			
Iodine ... ..			6f.
Bromine .. ..			48f.
Acid:			
Sulphuric ... ..			49f. 20c.
Nitric .. ..			108f. 72c.
Tartaric .. ..			84f.
Benzoic .. ..			12f. to 18f.
Boracic .. ..			30c.
Citric .. ..			1f. 20c. to 180f.
Arsenic .. ..			1f. 20c.
Lemon Juice .. ..			
Oxide:			
Of iron .. ..			Free.
Of zinc, grey .. ..			"
Of tin .. ..			"
Of uranium .. ..			"
Of copper .. ..			"
Zafre and other combinations of cobalt ..			"
Sulphuret of arsenic .. ..		Free.	9f. 60c.
Chloride of potassium .. ..			6f.
Iodide of potassium .. ..			
Salts of beet-root .. ..			7f. 20c. and 12f.
Carbonates of potash .. ..			Free and 2f.
Nitrate of potash .. ..			12f.
Sulphate of potash .. ..			84f.
Tartrates of potash .. ..			Free.
Vegetable ashes, quick and lixiviated ..			Free.
Lees of wine .. ..			Free and 3f. 60c.
Borax, raw .. ..			Free and 2f.
Nitrate of soda .. ..			31f. 80c.
Kelp .. ..			8f. 40c.
Bone black .. ..			
Bones, calcined, white .. ..			
Phosphates, natural .. ..			
Citrates of lime .. ..			1f. 20c.
Sulphate of Magnesia .. ..			84f.
Carbonate of Magnesia .. ..			249f.

Description of Articles.	RATES OF IMPORT DUTIES.		Former Duties (adding the two decimes).	
	1860.	1864.		
	Per 100 kilos. Fr. c.	Per 100 kilos. Fr. c.	Per 100 kilos.	
Chloride of magnesium ..	}	Free.	{	
Acetate of iron, liquid ..				
Garancine ..				
Sugar of milk ..				
Albumen ..				
Phosphorus, white ..	40 00	40 00	{	
Oxide of zinc (white of zinc) ..	7 00	7 00		
Oxides and carbonates of lead ...	7 00	4 00		
Oleic acid ..	5 00	5 00		
Oxalic acid and oxalates of potash ..	15 00	10 00		
Yellow prussiate of potash ...	20 00	20 00	{	
Red ditto ...	30 00	30 00		
Extracts of dye woods :				
For blacks and violets ..	20 00	20 00		
For reds and yellows ..	30 00	30 00		
Turmeric, in powder ..	5 00	5 00	{	
Hydrochloric acid (muriatic acid) ..	0 60	0 60		
Caustic soda ...	8 00	5 00		
Carbonate of soda (salt of soda) of all degrees ..	4 50	3 00		
Artificial soda (raw) ...	2 30	1 50		
Carbonate of soda, crystallised (crystals of soda) ..	2 30	1 50	{	
Sulphate of soda, sulphite of soda ...	1 20	1 00		
" crystallised (Glauber's salts) ..	1 00	0 70		
Bicarbonate of soda, and other salts of soda, not specified ...	5 25	3 50		
Chloride of lime ...	4 25	2 80		
Chloride of potash ...	38 60	25 75	{	
Soap, ordinary, and for perfumery ..	6 00	6 00		
Artificial ultramarine ...	15 00	15 00		
Red phosphorus ..	}	}		
Aluminium ..				
Aluminate of soda ...				
Chloride of aluminium ...				
Chromate of potash ...				
" of lead ...	}	}	{	
Colours (not specified) dry, in paste, and liquid...				10 per cent. <i>ad valorem</i> .
Stearic acid ...				
Glue and gelatine ..				
Varnish :—				
Oil ...	...	...	{	
Essential oil ...	...	...		
Spirit of wine ...	...	...		
Orchella dyes of all kinds ...	}	}		
Chemical, not specified ..				
	5 per cent. <i>ad valorem</i> .		120f. to 240f. Prohibited.	
GLASS AND CRYSTAL WARE.				
Mirrors of less than 1 mètre square ..	10 per cent. <i>ad valorem</i> .		120f.	
Plate-glass and mirrors, unpolished ..	1 50	{ square superficial mètre	{ Per mètre carré. 18f. to 72f.	
" silvered or polished ..	4 00			
Bottles of all shapes ...	1 30	100 kil.	{ 19f. 80c. to 79f. 20c. Prohibited.	
Window-glass, plain ...	3 50	"		
Glass, coloured, polished, or engraved, and for watches and optical purposes ..	}	}	{ Prohibited (except for watches and optical purposes, from 12f. to 24f per 100 kil.) Prohibited. Per kil. 1f. 20c. to 7f. 20c. Prohibited.	
Glass-ware, and table glass, white or coloured ..				
Vitrifications ...				
Enamelled glass ...				
Articles of glass not enumerated ...				
Broken glass and cullet ...	...	Free	{ Free. Rough—Free. Worked—Prohibited.	
Rock crystal, rough or worked...	...	Free		
N. B.—Rock crystal mounted will pay as jewellery.	...	Free		



Description of Articles.	RATES OF IMPORT DUTIES.		Former Duties (adding the two decimes).
	1860.	1864.	
<b>EARTHEN-WARE AND POTTERY.</b>	Per 100 kilogrammes. Fr. c.		Per 100 kilos.
<b>COMMON WARE :—</b>			
Tiles of all kinds ... ..			
Bricks .. ..			
Fire-bricks ... ..			
Gas-retorts .. ..			
Drainage pipes and others .. ..		Free	7f. 20c.
Crucibles of all sorts, including those of plum- bago, or black lead ... ..			
Clay pipes .. ..			
Glazed or not, of all shapes .. ..			
Glazed, with decorations in relief, of one or more colors, flat or hollow .. ..	5 00		7f. 20c.
<b>STONE-WARE AND EARTHEN-WARE :—</b>			
Utensils and apparatus for the manufacture of chemical products ... ..	Free		12f.
Common of all sorts, flat and hollow, including bottles, flasks, household articles, kitchen utensils, &c. ... ..	4 00		18f.
With tin glaze-colored paste, white glaze ... ..	Free		58f. 80c.
With colored glaze, majolica, with varnish of more than one color .. ..	20 per cent. <i>ad valorem</i>	15 per cent. <i>ad valorem</i>	58f. 80c. Prohibited.
Fine earthen-ware ... ..			
Fine stone-ware ... ..			
Porecelain, white or decorated, of all kinds, and Parian and biscuit (white) ... ..	10 per cent. <i>ad valorem</i> .		196f. 80c. to 392f. 40c.
<b>VARIOUS ARTICLES.</b>			
Artificial flowers ... ..	Free		12f. per cent. <i>ad valorem</i> .
Modes ... ..	"		12f. per cent. <i>ad valorem</i> . Per 100 kil.
Mercery of all kinds ... ..			120f. to 240f.
Buttons, fine or common, other than haberdashery			120f. to 240f.
Brushes of all kinds ... ..			
Musical instruments and parts of instruments ..	10 per cent. <i>ad valorem</i> .		Pianos, 360f. to 480f. each; church organs, 480f.; harps, 43f. 20c.
Pins of all kinds ... ..	Per 100 kil. 50f. from the 1st Dec. 1860.		
<b>India-rubber manufactures :—</b>	Fr. c.		Per 100 kil.
Pure or mixed .. ..	20 00		24f. to 60f.
Applied upon tissues in pieces or upon other materials .. ..	100 00		240f.
Made-up wearing apparel .. ..	120 00		240f.
In elastic tissues of any dimensions .. ..	200 00		240f.
Boots and shoes .. ..	60 00		240f.
N. B.—Articles of gutta-percha pay the same duties as india-rubber .. ..			
<b>Oil and floor-cloth :—</b>			
For packing .. ..	5 00		84f. to 264f.
For furniture, hangings and other purposes ..	15 00		
Sealing-wax ... ..	30 00		120f.
Blacking of all kinds ... ..	4 00		147f. 60c.
Ink, printing, drawing, and writing ... ..	20 00		72f. to 120f.
Cordage, cables, and fishing-nets .. ..	20 00		30f.
<b>Fish, fresh water :—</b>			
Fresh .. ..	Free		Free.
Prepared .. ..	10 00		48f.
<b>Fish, sea :—</b>			
Fresh, dry, salted, or smoked (except cod) ...	10 00		48f.
Sauces and pickles ... ..	25 00		240f.
Cheese, hard ... ..	10 00		18f.
Beer ... ..	2f. per hectolitre, in addition to the internal tax		7f. 20c. per hectolitre.
<b>Molasses :—</b>			
Containing less than 50 per cent. of saccharine matter .. ..	11 00		Prohibited.
Containing more than 50 per cent. of saccharine matter .. ..			
<b>Alcohol, per 100 degrees</b> ... ..	Same as raw sugar. 15f. per hectolitre, in addi- tion to the internal tax		30f. per hectolitre.
<b>Slates :—</b>			
For roofing ... ..	4 00 per 1,000		9f. to 55f. 20c. per 1,000.
In squares or tablets .. ..	10 00 " 100		36f. per 100.

No. 383.

*Fort William, the 26th January 1861.*

*Notification.*—The under-mentioned Despatch from His Excellency the Earl of Elgin and Kincardine, Her Britannic Majesty's Special Ambassador in China, dated 6th December 1860, and its enclosure, are published for general information.

W. GREY,

*Offg. Secy to the Govt. of India.*

SHANGHAI,  
December 6th, 1860.

TO HIS EXCELLENCY VISCOUNT CANNING,  
Governor General of India,  
Sec., Sec., Sec.

MY LORD,—I HAVE the honor to enclose herewith, for your Excellency's information, two printed copies of a Proclamation which I have issued, publishing the text of a Convention between Great Britain and China, concluded at Peking in October last of the Treaty of Tien-tsin of 1858, and of the Tariff and Rules which form part of the Treaty.

I have, &amp;c,

(Sd.) ELGIN AND KINCARDINE.

CONVENTION AND TREATY OF PEACE BETWEEN GREAT BRITAIN AND CHINA,  
WITH TARIFF AND RULES.  
1860.

*PROCLAMATION.*—THE EARL OF ELGIN AND KINCARDINE, K. T., G. C. B., Her Britannic Majesty's Special Ambassador in China, &c., &c., &c., has much satisfaction in informing Her Majesty's subjects in China that a Convention for the re-establishment of Peace between Great Britain and China was concluded, and the Ratifications of the Treaty of Tien-tsin of the year 1858 duly exchanged at Peking, on the 24th of October 1860.

THE EARL OF ELGIN now publishes for general information the text of the said Convention and Treaty, together with the text of the Tariff and Rules which form part of the Treaty, and were agreed to by him and the Plenipotentiaries of the Emperor of China at Shanghai, on the 8th of November 1858.

THE EARL OF ELGIN trusts that by a considerate treatment of the Natives with whom they may come into contact, and a faithful observance of their obligations towards the Chinese Government, Her Majesty's subjects in China will do what in them lies, to reconcile the people and authorities of China, to the changes in their relations with Foreigners which are about to be introduced under the international compacts herewith promulgated—changes, which, if they be carried into effect in such a manner as to afford greater scope to the commercial activity of the Chinese people, without doing unnecessary violence to their habits and traditions, will, it may be hoped, prove beneficial to them, and to all who have dealings with them.

Due notice will be given, whenever the arrangements for carrying into execution the provisions of this Convention and Treaty, at the Ports thereby opened to British Trade, shall be completed.

GOD SAVE THE QUEEN.

Dated at Tien-tsin, this twentieth day of November A. D. 1860.

ELGIN AND KINCARDINE.

CONVENTION OF PEACE BETWEEN HER MAJESTY AND THE EMPEROR OF CHINA.

SIGNED AT PEKIN, OCTOBER 24TH, 1860.

HER MAJESTY the Queen of Great Britain and Ireland, and His Imperial Majesty the Emperor of China, being alike desirous to bring to an end the misunderstanding at present existing between their respective Governments, and to secure their relations against further interruption, have for this purpose appointed Plenipotentiaries, that is to say:—

Her Majesty the Queen of Great Britain and Ireland, the Earl of Elgin and Kincardine; and His Imperial Majesty the Emperor of China, His Imperial Highness the Prince of Kung; who, having met and communicated to each other their full powers, and finding these to be in proper form, have agreed upon the following Convention, in Nine Articles:—

ART. I.—A breach of friendly relations having been occasioned by the act of the Garrison of Peking, which obstructed Her Britannic Majesty's Representative when on his way to Peking, for the purpose of exchanging the Ratifications of the Treaty of Peace, concluded at Tien-tsin in the month of June one thousand eight hundred and fifty-eight, His Imperial Majesty the Emperor of China expresses his deep regret at the misunderstanding so occasioned.

ART. II.—It is further expressly declared that the arrangement entered into at Shanghai, in the month of October, one thousand eight hundred and fifty-eight, between Her Britannic Majesty's Ambassador the Earl of Elgin and Kincardine, and his Imperial Majesty's Commissioners Kweiling and Hwasana, regarding the residence of Her Britannic Majesty's Representative in China, is hereby cancelled, and that, in accordance with Article III. of the Treaty of one thousand eight hundred and fifty-eight, Her Britannic Majesty's Representative will henceforward reside, permanently, or occasionally, at Peking, as Her Britannic Majesty shall be pleased to decide.

ART. III.—It is agreed that the separate Article of the Treaty of one thousand eight hundred and fifty-eight is hereby annulled, and that in lieu of the amount of indemnity therein specified, His Imperial Majesty the Emperor of China shall pay the sum of eight millions of taels, in the following proportions or instalments, namely:—At Tien-tsin, on or before the 30th day of November, the sum of five hundred thousand taels; at Canton, on or before the first day of December, one thousand eight hundred and sixty, three hundred and thirty-three thousand three hundred and thirty-three taels, less the sum which shall have been advanced by the Canton Authorities, towards the completion of the British Factory site of Shameen; and the remainder at the Ports open to foreign trade, in quarterly payments, which shall consist of one-fifth of the gross revenue from Customs there collected; the first of the said payments being due on the thirty-first day of December, one thousand eight hundred and sixty, for the quarter terminating on that day.

It is further agreed that these monies shall be paid into the hands of an Officer whom Her Britannic Majesty's Representative shall specially appoint to receive them, and that the accuracy of the amounts shall, before payment, be duly ascertained by British and Chinese Officers appointed to discharge this duty.

In order to prevent further discussion, it is moreover declared that of the eight millions of taels herein guaranteed, two millions will be appropriated to the indemnification of the British Mercantile Community at Canton, for losses sustained by them; and the remaining six millions to the liquidation of war expenses.

ART. IV.—It is agreed that on the day on which this Convention is signed, His Imperial Majesty the Emperor of China shall open the Port of Tien-tsin to trade, and that it shall be thereafter competent to British Subjects to reside and trade there, under the

same conditions as at any other Port of China by Treaty open to trade.

ART. V.—As soon as the ratifications of the Treaty of one thousand eight hundred and fifty-eight shall have been exchanged, His Imperial Majesty the Emperor of China will, by decree, command the high authorities of every Province to proclaim throughout their jurisdictions that Chinese choosing to take service in the British Colonies, or other parts beyond sea, are at perfect liberty to enter into engagements with British Subjects for that purpose, and to ship themselves and their families on board any British Vessel at any of the open Ports of China; also that the high authorities aforesaid shall in concert with Her Britannic Majesty's Representative in China, frame such regulations for the protection of Chinese emigrating as above, as the circumstances of the different open ports may demand.

ART. VI.—With a view to the maintenance of law and order in and about the Harbour of Hongkong, His Imperial Majesty the Emperor of China agrees to cede to Her Majesty the Queen of Great Britain and Ireland, and to Her Heirs and Successors, to have and to hold as a dependency of Her Britannic Majesty's Colony of Hongkong, that portion of the township of Cowloon, in the province of Kwang-Tung, of which a lease was granted in perpetuity to Harry Smith Parkes, Esquire, Companion of the Bath, a Member of the Allied Commission at Canton, on behalf of Her Britannic Majesty's Government, by Lau Tsung-kwang, Governor-General of the two Kwang.

It is further declared, that the lease in question is hereby cancelled; that the claims of any Chinese to property on the said portion of Cowloon shall be duly investigated by a mixed Commission of British and Chinese Officers, and that compensation shall be awarded by the British Government to any Chinese whose claim shall be by the said Commission established, should his removal be deemed necessary by the British Government.

ART. VII.—It is agreed that the provisions of the Treaty of one thousand eight hundred and fifty-eight, except in so far as these are modified by the present Convention, shall, without delay, come into operation, as soon as the ratifications of the Treaty aforesaid shall have been exchanged. It is further agreed, that no separate ratification of the present Convention shall be necessary, but that it shall take effect from the date of its signature, and be equally binding with the Treaty above mentioned on the High Contracting Parties.

ART. VIII.—It is agreed that, as soon as the ratifications of the Treaty of the year one thousand eight hundred and fifty-eight, shall have been exchanged, His Imperial Majesty the Emperor of China shall, by decree, command the high authorities in the capital, and in the provinces, to print and publish the aforesaid Treaty and the present Convention, for general information.

ART. IX.—It is agreed that, as soon as this Convention shall have been signed, the ratifications of the Treaty of the year one thousand eight hundred and fifty-eight shall have been exchanged, and an Imperial Decree respecting the publication of the said Convention and Treaty shall have been promulgated, as provided for by Article VIII. of this Convention, Chusan shall be evacuated by Her Britannic Majesty's Troop there stationed, and Her Britannic Majesty's Force now before Peking shall commence its march towards the City of Tien-tsin, the Ports of Taku, the North Coast of Shantung, and the City of Canton, at each or all of which places, it shall be at the option of Her Majesty the Queen of Great Britain and Ireland, to retain a Force, until the indemnity of eight millions of taels, guaranteed in Article III., shall have been paid.

Done at Peking, in the Court of the Board of Ceremonies, on the twenty-fourth day of October, in the year of Our Lord one thousand eight hundred and sixty.

(L. S.) ELGIN AND KINCARDINE.

Seal of  
Chinese  
Plenipotentiary.

Seal of  
Chinese  
Plenipotentiary.

TREATY OF PEACE, FRIENDSHIP, COMMERCE AND NAVIGATION, BETWEEN  
HER MAJESTY AND THE EMPEROR  
OF CHINA.

SIGNED AT TIEN-TSIN, JUNE 26TH, 1858.

RATIFICATIONS EXCHANGED AT PEKIN, OCTOBER  
24TH, 1860.

HER MAJESTY the Queen of the United Kingdom of Great Britain and Ireland, and His Majesty the Emperor of China, being desirous to put an end to the existing misunderstanding between the two Countries, and to place their relations on a more satisfactory footing in future, have resolved to proceed to a revision and improvement of the Treaties existing between them; and, for that purpose, have named as their Plenipotentiaries, that is to say:—

Her Majesty the Queen of Great Britain and Ireland, the Right Honourable the Earl of Elgin and Kincardine, a Peer of the United Kingdom, and Knight of the Most Ancient and Most Noble Order of the Thistle;

And His Majesty the Emperor of China, the High Commissioners Kweiliang, a Senior Chief Secretary of State, styled of the East Cabinet, Captain-General of the Plain White Banner of the Manchu Banner Force, Superintendent-General of the Administration of Criminal Law; and Hwashana, one of His Imperial Majesty's Expositors of the Classics, Manchu President of the Office for the regulation of the Civil Establishment, Captain-General of the Bordered Blue Banner of the Chinese Banner Force, and Visitor of the Office of Interpretation;

Who, after having communicated to each other their respective full powers, and found them to be in good and due form, have agreed upon and concluded the following Articles:—

ART. I.—The Treaty of Peace and Amity between the two nations, signed at Nanking on the twenty-ninth day of August, in the year eighteen hundred and forty-two, is hereby renewed and confirmed.

The Supplementary Treaty and General Regulations of Trade having been amended and improved, and the substance of their provisions having been incorporated in this Treaty, the said Supplementary Treaty and General Regulations of Trade are hereby abrogated.

ART. II.—For the better preservation of harmony in future, Her Majesty the Queen of Great Britain and His Majesty the Emperor of China mutually agree that, in accordance with the universal practice of great and friendly nations, Her Majesty the Queen may, if she see fit, appoint Ambassadors, Ministers, or other Diplomatic Agents to the Court of Peking; and His Majesty the Emperor of China may, in like manner, if He see fit, appoint Ambassadors, Ministers, or other Diplomatic Agents, to the Court of St. James'.



ART. III.—His Majesty the Emperor of China hereby agrees, that the Ambassador, Minister, or other Diplomatic Agent, so appointed by Her Majesty the Queen of Great Britain, may reside, with his family and establishment, permanently at the capital, or may visit it occasionally, at the option of the British Government. He shall not be called upon to perform any ceremony derogatory to him as representing the Sovereign of an independent nation on a footing of equality with that of China. On the other hand, he shall use the same forms of ceremony and respect to His Majesty the Emperor as are employed by the Ambassadors, Ministers, or Diplomatic Agents of Her Majesty towards the Sovereigns of independent and equal European nations.

It is further agreed, that Her Majesty's Government may acquire at Peking a site for building, or may hire houses for the accommodation of Her Majesty's Mission, and that the Chinese Government will assist it in so doing.

Her Majesty's Representative shall be at liberty to choose his own servants and attendants, who shall not be subjected to any kind of molestation whatever.

Any person guilty of disrespect or violence to Her Majesty's Representative, or to any member of his family or establishment, in deed or word, shall be severely punished.

ART. IV.—It is further agreed, that no obstacle or difficulty shall be made to the free movements of Her Majesty's Representative, and that he, and the persons of his suite, may come and go, and travel at their pleasure. He shall, moreover, have full liberty to send and receive his correspondence to and from any point on the Sea-coast that he may select; and his letters and effects shall be held sacred and inviolable. He may employ, for their transmission, special couriers, who shall meet with the same protection and facilities for travelling as the persons employed in carrying despatches for the Imperial Government; and, generally, he shall enjoy the same privileges, as are accorded to Officers of the same rank by the usage and consent of Western Nations.

All expenses attending the Diplomatic Mission of Great Britain shall be borne by the British Government.

ART. V.—His Majesty the Emperor of China agrees to nominate one of the Secretaries of State, or a President of one of the Boards, as the High Officer with whom the Ambassador, Minister, or other Diplomatic Agent of Her Majesty the Queen shall transact business, either personally or in writing, on a footing of perfect equality.

ART. VI.—Her Majesty the Queen of Great Britain agrees that the privileges hereby secured shall be enjoyed in her Dominions by the Ambassadors, Ministers, or Diplomatic Agents of the Emperor of China, accredited to the Court of Her Majesty.

ART. VII.—Her Majesty the Queen may appoint one or more Consuls in the Dominions of the Emperor of China; and such Consul or Consuls shall be at liberty to reside in any of the open ports or cities of China as Her Majesty the Queen may consider most expedient for the interests of British Commerce. They shall be treated with due respect by the Chinese Authorities and enjoy the same privileges and immunities as the Consular Officers of the most favored nation.

Consuls and Vice-Consuls in charge shall rank with Intendants of Circuits; Vice-Consuls, Acting Vice-Consuls and Interpreters, with Prefects. They shall have access to the official residences of these Officers, and communicate with them, either personally or in writing, on a footing of equality, as the interests of the public service may require.

ART. VIII.—The Christian religion, as professed by Protestants or Roman Catholics, inculcates the practice of virtue, and teaches man to do as he would be done by. Persons teaching it or professing it, therefore, shall alike be entitled to the protection of

the Chinese Authorities; nor shall any such, peaceably pursuing their calling, and not offending against the laws, be persecuted or interfered with.

ART. IX.—British subjects are hereby authorized to travel, for their pleasure or for purposes of trade, to all parts of the interior, under Passports which will be issued by their Consuls, and countersigned by the Local Authorities. These Passports, if demanded, must be produced for examination in the localities passed through. If the Passport be not irregular, the bearer will be allowed to proceed, and no opposition shall be offered to his hiring persons or hiring vessels for the carriage of his baggage or merchandize. If he be without a Passport, or if he commit any offence against the Law, he shall be handed over to the nearest Consul for punishment, but he must not be subjected to any ill-usage in excess of necessary restraint. No Passport need be applied for by persons going on excursions from the ports open to trade to a distance not exceeding 100 li, and for a period not exceeding five days.

The provisions of this Article do not apply to crews of ships, for the due restraint of whom regulations will be drawn up by the Consul and the Local Authorities.

To Nanking, and other cities disturbed by persons in arms against the Government, no pass shall be given until they shall have been recaptured.

ART. X.—British Merchant Ships shall have authority to trade upon the Great River (Yang-tsz). The Upper and Lower Valley of the River being, however, disturbed by outlaws, no port shall be, for the present, opened to trade, with the exception of Chin-kiang, which shall be opened in a year from the date of the signing of this Treaty.

So soon as peace shall have been restored, British Vessels shall also be admitted to trade at such ports as far as Han-kow, not exceeding three in number, as the British Minister, after consultation with the Chinese Secretary of State, may determine shall be ports of entry and discharge.

ART. XI.—In addition to the Cities and Towns of Canton, Amoy, Fuchow, Ningpo, and Shanghai, opened by the Treaty of Nanking, it is agreed that British subjects may frequent the Cities and Ports of New-Chwang, Tang-Chow, Tai-wan (Formosa), Chau-Chow (Swatow), and Kiung-Chow (Hainan).

They are permitted to carry on trade with whomsoever they please, and to proceed to and fro at pleasure with their vessels and merchandize.

They shall enjoy the same privileges, advantages, and immunities at the said Towns and Ports as they enjoy at the ports already opened to trade, including the right of residence, of buying or renting houses, of leasing land therein, and of building churches, hospitals, and cemeteries.

ART. XII.—British subjects, whether at the ports or at other places, desiring to build or open houses, ware-houses, churches, hospitals, or burial-grounds, shall make their agreement for the land or buildings they require at the rates prevailing among the people, equitably, and without exaction on either side.

ART. XIII.—The Chinese Government will place no restrictions whatever upon the employment, by British subjects, of Chinese subjects in any lawful capacity.

ART. XIV.—British subjects may hire whatever boats they please for the transport of goods or passengers, and the sum to be paid for such boats shall be settled between the parties themselves, without the interference of the Chinese Government. The number of these boats shall not be limited, nor shall a monopoly in respect either of the boats, or of the porters or coolies engaged in carrying the goods, be granted to any parties. If any smuggling takes place in them, the offenders will, of course, be punished according to law.

ART. XV.—All questions in regard to rights, whether of property or person, arising between British

subjects, shall be subject to the jurisdiction of the British Authorities.

ART. XVI.—Chinese subjects who may be guilty of any criminal act towards British subjects shall be arrested and punished by the Chinese Authorities, according to the laws of China.

British subjects who may commit any crime in China, shall be tried and punished by the Consul, or other public functionary authorized thereto, according to the laws of Great Britain.

Justice shall be equitably and impartially administered on both sides.

ART. XVII.—A British subject having reason to complain of a Chinese, must proceed to the Consulate and state his grievance. The Consul will inquire into the merits of the case, and do his utmost to arrange it amicably. In like manner, if a Chinese have reason to complain of a British subject, the Consul shall no less listen to his complaint, and endeavour to settle it in a friendly manner. If disputes take place of such a nature that the Consul cannot arrange them amicably, then he shall request the assistance of the Chinese Authorities, that they may together examine into the merits of the case, and decide it equitably.

ART. XVIII.—The Chinese Authorities shall at all times afford the fullest protection to the persons and property of British subjects, whenever these shall have been subjected to insult or violence. In all cases of incendiarism or robbery, the Local Authorities shall at once take the necessary steps for the recovery of the stolen property, the suppression of disorder, and the arrest of the guilty parties, whom they will punish according to law.

ART. XIX.—If any British Merchant Vessel, while within Chinese waters, be plundered by robbers or pirates, it shall be the duty of the Chinese Authorities to use every endeavour to capture and punish the said robbers or pirates, and to recover the stolen property, that it may be handed over to the Consul for restoration to the owner.

ART. XX.—If any British Vessel be at any time wrecked or stranded on the coast of China, or be compelled to take refuge in any port within the Dominions of the Emperor of China, the Chinese Authorities, on being apprised of the fact, shall immediately adopt measures for its relief and security; the persons on board shall receive friendly treatment, and shall be furnished, if necessary, with the means of conveyance to the nearest Consular Station.

ART. XXI.—If criminals, subjects of China, shall take refuge in Hongkong, or on board the British Ships there, they shall, upon due requisition by the Chinese Authorities, be searched for, and, on proof of their guilt, be delivered up.

In like manner, if Chinese offenders take refuge in the houses or on board the Vessels of British subjects at the open ports, they shall not be harboured or concealed, but shall be delivered up, on due requisition by the Chinese Authorities, addressed to the British Consul.

ART. XXII.—Should any Chinese subject fail to discharge debts incurred to a British subject, or should he fraudulently abscond, the Chinese Authorities will do their utmost to effect his arrest, and enforce recovery of the debts. The British Authorities will likewise do their utmost to bring to justice any British subject fraudulently absconding or failing to discharge debts incurred by him to a Chinese subject.

ART. XXIII.—Should Natives of China who may repair to Hongkong to trade, incur debts there, the recovery of such debts must be arranged for by the English Courts of Justice on the spot; but should the Chinese debtor abscond, and be known to have property, real or personal, within the Chinese territory, it shall be the duty of the Chinese Authorities, on application by, and in concert with, the British Consul, to do their utmost to see justice done between the parties.

ART. XXIV.—It is agreed that British subjects shall pay, on all merchandize imported or exported by them, the duties prescribed by the tariff; but in no case shall they be called upon to pay other or higher duties than are required of the subjects of any other foreign nation.

ART. XXV.—Import duties shall be considered payable on the landing of the goods, and duties of export on the shipment of the same.

ART. XXVI.—Whereas the Tariff fixed by Article X. of the Treaty of Nanking, and which was estimated so as to impose on imports and exports, a duty at about the rate of five per cent *ad valorem*, has been found, by reason of the fall in value of various articles of merchandize, therein enumerated, to impose a duty upon these, considerably in excess of the rate originally assumed, as above, to be a fair rate, it is agreed that the said Tariff shall be revised, and that as soon as the Treaty shall have been signed, application shall be made to the Emperor of China to depute a High Officer of the Board of Revenue to meet at Shanghai, Officers to be deputed on behalf of the British Government, to consider its revision together, so that the Tariff, as revised, may come into operation immediately after the ratification of this Treaty.

ART. XXVII.—It is agreed that either of the High Contracting Parties to this Treaty may demand a further revision of the Tariff, and of the Commercial Articles of this Treaty, at the end of ten years; but if no demand be made on either side within six months after the end of the first ten years, then the Tariff shall remain in force for ten years more, reckoned from the end of the preceding ten years; and so it shall be at the end of each successive ten years.

ART. XXVIII.—Whereas it was agreed in Article X. of the Treaty of Nanking, that British imports, having paid the Tariff duties, should be conveyed into the interior free of all further charges, except a transit duty, the amount whereof was not to exceed a certain percentage on Tariff value; and whereas no accurate information having been furnished of the amount of such duty, British Merchants have constantly complained that charges are suddenly and arbitrarily imposed by the provincial authorities as transit duties upon produce on its way to the foreign market, and on imports on their way into the interior, to the detriment of trade; it is agreed that within four months from the signing of this Treaty, at all ports now open to British trade, and within a similar period at all ports that may hereafter be opened, the authority appointed to superintend the collection of duties shall be obliged, upon application to the Consul, to declare the amount of duties leviable on produce between the place of production and the port of shipment, and upon imports between the Consular Port in question and the inland markets named by the Consul; and that a Notification thereof shall be published in English and Chinese for general information.

But it shall be at the option of any British subject, desiring to convey produce purchased inland to a port, or to convey imports from a port to an inland market, to clear his goods of all transit duties, by payment of a single charge. The amount of this charge shall be leviable on exports at the first barrier they may have to pass, or, on imports, at the port at which they are landed; and on payment thereof a certificate shall be issued, which shall exempt the goods from all further inland charges whatsoever.

It is further agreed, that the amount of this charge shall be calculated, as nearly as possible, at the rate of two and a-half per cent *ad valorem*, and that it shall be fixed for each article at the Conference to be held at Shanghai for the revision of the Tariff.

It is distinctly understood, that the payment of transit dues, by commutation or otherwise, shall in no way affect the Tariff duties on imports or exports, which will continue to be levied separately and in full.



ART. XXIX.—British Merchant Vessels, of more than one hundred and fifty tons burden, shall be charged tonnage dues at the rate of four mace per ton; if of one hundred and fifty tons and under, they shall be charged at the rate of one mace per ton.

Any Vessel clearing from any of the open ports of China for any other of the open ports, or for Hong-kong, shall be entitled, on application of the master, to a special certificate from the Customs, on exhibition of which she shall be exempted from all further payment of tonnage-dues in any open port of China, for a period of four months, to be reckoned from the date of her port-clearance.

ART. XXX.—The master of any British Merchant Vessel may, within forty-eight hours after the arrival of his Vessel, but not later, decide to depart without breaking bulk, in which case he will not be subject to pay tonnage-dues. But tonnage-dues shall be held due after the expiration of the said forty-eight hours. No other fees or charges upon entry or departure shall be levied.

ART. XXXI.—No tonnage-dues shall be payable on boats employed by British subjects in the conveyance of passengers, baggage, letters, articles of provision, or other articles not subject to duty, between any of the open ports. All Cargo Boats, however, conveying merchandize subject to duty shall pay tonnage-dues once in four months at the rate of one mace per register ton.

ART. XXXII.—The Consuls and Superintendents of Customs shall consult together regarding the erection of beacons or light-houses, and the distribution of buoys and lightships, as occasion may demand.

ART. XXXIII.—Duties shall be paid to the bankers, authorized by the Chinese Government to receive the same in its behalf, either in sycee or in foreign money, according to the assay made at Canton on the thirteenth of July, one thousand eight hundred and forty-three.

ART. XXXIV.—Sets of standard weights and measures, prepared according to the standard issued to the Canton Custom House by the Board of Revenue, shall be delivered by the Superintendent of Customs to the Consul at each port, to secure uniformity and prevent confusion.

ART. XXXV.—Any British Merchant Vessel arriving at one of the open ports shall be at liberty to engage the services of a Pilot to take her into port. In like manner, after she has discharged all legal dues and duties, and is ready to take her departure, she shall be allowed to select a Pilot, to conduct her out of port.

ART. XXXVI.—Whenever a British Merchant Vessel shall arrive off one of the open ports, the Superintendent of Customs shall depute one or more Customs' Officers to guard the Ship. They shall either live in a boat of their own or stay on board the ship, as may best suit their convenience. Their food and expenses shall be supplied them from the Custom House, and they shall not be entitled to any fees whatever from the Master or Consignee. Should they violate this regulation, they shall be punished proportionately to the amount exacted.

ART. XXXVII.—Within twenty-four hours after arrival, the Ship's papers, bills of lading, &c., shall be lodged in the hands of the Consul, who will, within a further period of twenty-four hours, report to the Superintendent of Customs the name of the Ship, her register tonnage, and the nature of her cargo. If, owing to neglect on the part of the master the above rule is not complied with, within forty-eight hours after the Ship's arrival, he shall be liable to a fine of fifty taels for every day's delay: the total amount of penalty, however, shall not exceed two hundred taels.

The master will be responsible for the correctness of the Manifest, which shall contain a full and true account of the particulars of the cargo on board. For presenting a false Manifest, he will subject himself to a fine of five hundred taels: but he will be allowed to

correct, within twenty-four hours after delivery of it to the Customs' Officers, any mistake he may discover in his Manifest, without incurring this penalty.

ART. XXXVIII.—After receiving from the Consul the report in due form, the Superintendent of Customs shall grant the Vessel a permit to open hatches. If the master shall open hatches, and begin to discharge any goods without such permission, he shall be fined five hundred taels, and the goods discharged shall be confiscated wholly.

ART. XXXIX.—Any British Merchant who has cargo to land or ship, must apply to the Superintendent of Customs for a special permit. Cargo landed or shipped without such permit, will be liable to confiscation.

ART. XL.—No transshipment from one Vessel to another can be made without special permission, under pain of confiscation of the goods so transhipped.

ART. XLI.—When all dues and duties shall have been paid, the Superintendent of Customs shall give a port-clearance, and the Consul shall then return the Ship's papers, so that she may depart on her voyage.

ART. XLII.—With respect to articles subject, according to the Tariff, to an *ad valorem* duty, if the British Merchant cannot agree with the Chinese Officer in affixing a value, then each party shall call two or three Merchants to look at the goods, and the highest price at which any of these Merchants would be willing to purchase them, shall be assumed as the value of the goods.

ART. XLIII.—Duties shall be charged upon the net weight of each article, making a deduction for the tare weight of congee, &c. To fix the tare on any article such as tea, if the British Merchant cannot agree with the Custom House Officer, then each party shall choose so many chests out of every hundred, which being first weighed in gross, shall afterwards be tared, and the average tare upon these chests shall be assumed as the tare upon the whole; and upon this principle shall the tare be fixed upon all other goods and packages. If there should be any other points in dispute which cannot be settled, the British Merchant may appeal to his Consul, who will communicate the particulars of the case to the Superintendent of Customs, that it may be equitably arranged. But the appeal must be made within twenty-four hours or it will not be attended to. While such points are still unsettled, the Superintendent of Customs shall postpone the insertion of the same in his Books.

ART. XLIV.—Upon all damaged goods a fair reduction of duty shall be allowed, proportionate to their deterioration. If any disputes arise, they shall be settled in the manner pointed out in the clause of this Treaty having reference to articles which pay duty *ad valorem*.

ART. XLV.—British Merchants who may have imported merchandize into any of the open ports, and paid the duty thereon, if they desire to re-export the same, shall be entitled to make application to the Superintendent of Customs, who, in order to prevent fraud on the revenue, shall cause examination to be made by suitable Officers, to see that the duties paid on such goods, as entered in the Custom House Books, correspond with the representation made, and that the goods remain with their original marks unchanged. He shall then make a memorandum on the port-clearance of the goods, and of the amount of duties paid, and deliver the same to the Merchant; and shall also certify the facts to the Officers of Customs of the other ports. All which being done, on the arrival in port of the Vessel in which the goods are laden, everything being found on examination there to correspond, she shall be permitted to break bulk, and land the said goods, without being subject to the payment of any additional duty thereon. But if, on such examination, the Superintendent of Customs shall detect any fraud on the revenue in the case, then the goods shall be subject to confiscation by the Chinese Government.

British Merchants desiring to re-export duty-paid imports to a foreign country shall be entitled on complying with the same conditions as in the case of re-exportation to another port in China, to a drawback-certificate, which shall be a valid tender to the Customs in payment of import or export duties.

Foreign grain brought into any port of China in a British Ship, if no part thereof has been landed, may be re-exported without hindrance.

ART. XLVI.—The Chinese Authorities at each port shall adopt the means they may judge most proper to prevent the Revenue suffering from fraud or smuggling.

ART XLVII.—British Merchant Vessels are not entitled to resort to other than the ports of trade declared open by this Treaty. They are not unlawfully to enter other ports in China, or to carry on clandestine trade along the coasts thereof. Any vessel violating this provision, shall, with her cargo, be subject to confiscation by the Chinese Government.

ART. XLVIII.—If any British Merchant Vessel be concerned in smuggling the goods, whatever their value or nature, shall be subject to confiscation by the Chinese Authorities, and the Ship may be prohibited from trading further, and sent away as soon as her accounts shall have been adjusted and paid.

ART XLIX.—All penalties enforced, or confiscations made, under this Treaty, shall belong and be appropriated to the public service of the Government of China.

ART. L.—All official communications, addressed by the Diplomatic and Consular Agents of Her Majesty the Queen to the Chinese Authorities, shall, henceforth, be written in English. They will for the present be accompanied by a Chinese version, but it is understood that, in the event of there being any difference of meaning between the English and Chinese text, the English Government will hold the sense as expressed in the English text to be the correct sense. This provision is to apply to the Treaty now negotiated, the Chinese text of which has been carefully corrected by the English original.

ART. LI.—It is agreed, that henceforward the character 夷 "I" (barbarian) shall not be applied to the Government or subjects of Her Britannic Majesty, in any Chinese official document issued by the Chinese authorities either in the capital or in the provinces.

ART. LII.—British Ships of War coming for no hostile purpose, or being engaged in the pursuit of pirates, shall be at liberty to visit all ports within the dominions of the Emperor of China, and shall receive every facility for the purchase of provisions, procuring water, and, if occasion require, for the making of repairs. The Commanders of such Ships shall hold intercourse with the Chinese Authorities on terms of equality and courtesy.

ART. LIII.—In consideration of the injury sustained by native and foreign commerce from the prevalence of piracy in the Seas of China, the High Contracting Parties agree to concert measures for its suppression.

ART. LIV.—The British Government and its subjects are hereby confirmed in all privileges, immunities, and advantages conferred on them by previous Treaties; and it is hereby expressly stipulated, that the British Government and its subjects will be allowed free and equal participation in all privileges, immunities, and advantages that may have been, or may be hereafter, granted by His Majesty the Emperor of China to the Government or subjects of any other nation.

ART. LV.—In evidence of Her desire for the continuance of a friendly understanding, Her Majesty the Queen of Great Britain consents to include in a separate Article, which shall be in every respect of equal validity with the Articles of this Treaty, the conditions affecting indemnity for expenses incurred and losses sustained in the matter of the Canton question.

ART. LVI.—The ratifications of this Treaty, under the hand of Her Majesty the Queen of Great Britain and Ireland, and His Majesty the Emperor of China, respectively, shall be exchanged at Peking, within a year from this day of signature.

In token whereof, the respective Plenipotentiaries have signed and sealed this Treaty.

Done at Tien-tsin, this twenty-sixth day of June, in the year of Our Lord one thousand eight hundred and fifty-eight; corresponding with the Chinese date, the sixteenth day, fifth moon, of the eighth year of Hien Fung.

(L. S.) ELGIN AND KINCARDINE.

Signature  
of First Chinese  
Plenipotentiary.

Signature  
of Second Chinese  
Plenipotentiary.

Seal  
of the Chinese  
Plenipotentiaries.

*Separate Article annexed to the Treaty concluded between Great Britain and China, on the twenty-sixth day of June, in the year one thousand eight hundred and fifty-eight.*

It is hereby agreed that a sum of two millions of taels, on account of the losses sustained by British subjects through the misconduct of the Chinese Authorities at Canton; and a further sum of two millions of taels on account of the Military expenses of the expedition which Her Majesty the Queen has been compelled to send out for the purpose of obtaining redress, and of enforcing the due observance of Treaty provisions; shall be paid to Her Majesty's Representative in China by the authorities of the Kwang-Tung Province.

The necessary arrangements with respect to the time and mode of effecting these payments shall be determined by Her Majesty's Representative, in concert with the Chinese Authorities of Kwang-Tung. When the above amounts shall have been discharged in full, the British Forces will be withdrawn from the City of Canton.

Done at Tien-tsin, this twenty-sixth day of June, in the year of Our Lord one thousand eight hundred and fifty-eight, corresponding with the Chinese date, the sixteenth day, fifth moon, of the eighth year of Hien Fung.

(L. S.) ELGIN AND KINCARDINE.

Signature  
of First Chinese  
Plenipotentiary.

Signature  
of Second Chinese  
Plenipotentiary.

Seal  
of the Chinese  
Plenipotentiaries.

#### AGREEMENT

IN PURSUANCE OF ARTICLES 26 AND 28 OF THE  
TREATY OF TIEN-TSIN.

SIGNED AT SHANGHAI, NOVEMBER 8TH, 1858.

WHEREAS it was provided, by the Treaty of Tien-tsin, that a conference should be held at Shanghai between Officers deputed by the British Government on the one part, and by the Chinese Government on the other part, for the purpose of determining the

amount of Tariff-duties and Transit-dues to be henceforth levied, a conference has been held accordingly; and its proceedings having been submitted to the Right Hon'ble the Earl of Elgin and Kincardine, High Commissioner and Plenipotentiary of Her Majesty the Queen, on the one part; and to Kweiliang, Hwashana, Ho Kweitsing, Mingshen, and Twan Ching-shih, High Commissioners and Plenipotentiaries of His Imperial Majesty the Emperor, on the other part, these High Officers have agreed and determined upon the revised Tariff hereto appended, the rate of transit-dues therewith declared, together with other Rules and Regulations for the better explanation of the Treaty aforesaid; and do hereby agree that the said Tariff and Rules—the latter being in ten Articles thereto appended—shall be equally binding on the Governments and subjects of both countries with the Treaty itself.

In Witness whereof, they hereto affix their Seals and Signatures.

Done at Shanghai, in the Province of Kiangsu, this eighth day of November, in the year of Our Lord eighteen hundred and fifty-eight, being the third day of the tenth moon, of the eighth year of the reign of Hien-Fung.

(L. S.) ELGIN AND KINCARDINE.

Seal of  
Chinese  
Plenipotentiaries.

Signatures of the  
Five Chinese  
Plenipotentiaries.

# TARIFF OF DUTIES ON THE BRITISH TRADE WITH CHINA.

## I.—TARIFF ON IMPORTS.

		T. m. c. c.
Agar-agar	... per 100 catties	0 1 5 0
Asafetida	... " "	0 6 5 0
Beeswax, Yellow	... " "	1 0 0 0
Betel-nut	... " "	0 1 5 0
" Husk	... " "	0 0 7 5
Bicho-de-mar, Black	... " "	1 5 0 0
" White	... " "	0 3 5 0
Birdnests, 1st quality	... " catty	0 6 5 0
" 2nd "	... " "	0 4 5 0
" 3rd " or uncleaned "	... " "	0 1 5 0
Buttons, Brass "	... " gross	0 0 5 5
Camphor, Baroos, clean	... " catty	1 3 0 0
" " refuse	... " "	0 7 2 0
Canvas and Cotton Duck, not exceeding 50 yds. long	... " piece	0 4 0 0
Cardamoms, Superior	... " 100 catties	1 0 0 0
" Inferior, or Grains of Paradise	... " "	0 5 0 0
Cinnamon	... " "	1 5 0 0
Clocks	... 5 per cent.	ad valorem.
Cloves	... per 100 catties	0 5 0 0
" Mother	... " "	0 1 8 0
Coal, Foreign	... " ton	0 0 5 0
Cochineal	... " 100 catties	5 0 0 0
Coral	... " catty	0 1 0 0
Cordage, Manila	... " 100 catties	0 3 5 0
Cornelians	... " 100 stones	0 3 0 0
" Beads	... " 100 catties	7 0 0 0
Cotton, Raw	... " "	0 3 5 0
Cotton Piece Goods,—Grey, White, Plain and Twilled, exceeding 34 in. wide, and not exceeding 40 yds. long	... " piece	0 0 8 0
Cotton Piece Goods,—Exceeding 34 in. wide, and exceeding 40 yds. long	... " every 10 yds.	0 0 2 0
Cotton Piece Goods,—Drills and Jeans, not exceeding 30 in. wide, and not exceeding 40 yds. long	... " piece	0 1 0 0

		T. m. c. c.
Cotton Piece Goods,—Not exceeding 30 in. wide, and not exceeding 30 yds. long	... per piece	0 0 7
Cotton Piece Goods,—T. Cloths, not exceeding 34 in. wide, and not exceeding 48 yds. long	... " "	0 0 8
Cotton Piece Goods,—Not exceeding 34 in. wide, and not exceeding 24 yds. long	... " "	0 0 4
Cotton Dyed, Figured, and Plain, not exceeding 36 in. wide, and not exceeding 40 yds. long	... " "	0 1 5 0
Cotton Fancy, White Brocades and White Spotted Shirtings, not exceeding 36 in. wide, and not exceeding 40 yds. long	... " "	0 1 0 0
Cotton Printed, Chintzes and Furnitures, not exceeding 31 in. wide, and not exceeding 30 yds. long	... " "	0 0 7 0
Cotton Cambrics, not exceeding 43 in. wide, and not exceeding 24 yds. long	... " "	0 0 7 0
Cotton Cambrics, not exceeding 46 in. wide, and not exceeding 12 yds. long	... " "	0 0 3 5
Cotton Muslins, not exceeding 46 in. wide, and not exceeding 24 yds. long	... " "	0 0 7 5
Cotton Muslins, not exceeding 46 in. wide, and not exceeding 12 yds. long	... " "	0 0 3 5
Cotton Dimas, not exceeding 36 in. wide, and not exceeding 40 yds. long	... " "	0 2 0 0
Cotton Dimities, or Quiltings, not exceeding 40 in. wide, and not exceeding 12 yds. long	... " "	0 0 6 5
Cotton Gingham, not exceeding 28 in. wide, and not exceeding 30 yds. long	... " "	0 0 3 5
Cotton Handkerchiefs, not exceeding 1 yd square	... dozen	0 0 2 5
Cotton Fustians, not exceeding 35 yds. long	... " picco	0 2 0 0
Cotton Velveteens, not exceeding 34 yds. long	... " "	0 1 5 0
Cotton Thread	... " 100 catties	0 7 2 0
" Yarn	... " "	0 7 0 0
Cow Bazaar, Indian	... " catty	1 5 0 0
Cutch	... " 100 catties	0 1 8 0
Elephants' Teeth, Whole	... " "	4 0 0 0
" Broken	... " "	3 0 0 0
Feathers Kingfisher's, Peacock's, hundred	... " "	0 4 0 0
Fishmaws	... " 100 catties	1 0 0 0
Fish-skins	... " "	0 2 0 0
Flints	... " "	0 0 3 0
Gambier	... " "	0 1 5 0
Gum-boge	... " "	1 0 0 0
Ginseng, American, Crude	... " "	6 0 0 0
" Clarified	... " "	8 0 0 0
Glass Window	... " box of 100 sq. ft.	1 5 0 0
Glue	... " 100 catties	0 1 5 0
Gold Thread, Real	... " catty	1 6 0 0
" Imitation	... " "	0 0 3 0
Gum, Benjamin	... " 100 catties	0 6 0 0
" Oil of	... " "	0 6 0 0
" Dragon's Blood	... " "	0 4 5 0
" Myrrh	... " "	0 4 5 0
" Olibanum	... " "	0 4 5 0
Hides, Buffalo and Cow	... " "	0 5 0 0
" Rhinoceros	... " "	0 4 2 0
Horns, Buffalo	... " "	0 2 5 0
" Deer	... " "	0 2 5 0
" Rhinoceros	... " "	2 0 0 0
Indigo, Liquid	... " "	0 1 8 0
Lsinglass	... " "	0 6 5 0
Lacquered-Ware	... " "	1 0 0 0
Leather	... " "	0 4 2 0
Linen, fine, as Irish or Scotch, not exceeding 50 yds. long	... " piece	0 5 0 0
Linen, coarse, as Linen and Cotton, or Silk and Linen mixtures, not exceeding 50 yds. long	... " "	0 2 0 0
Lucraban Seed	... " 100 catties	0 0 3 5
Mace	... " "	1 0 0 0



	T.	m.	c.	e.		T.	m.	c.	e.
Mangrove Bark ... per 100 catties	0	0	3	0	Timber,—Planks, Hard-wood, not exceeding 16ft. long, 12in. wide, and 3in. thick ... per hundred	2	0	0	0
Metals,—Copper, manufactured, as in Sheets, Rods, Nails ... "	1	5	0	0	Timber,—Planks, Soft-wood ... 1,000 sq. ft.	0	7	0	0
Metals,—Copper, unmanufactured, as in Slabs ... "	1	0	0	0	" " Teak ... cubic foot	0	0	3	5
Metals,—Copper, Yellow Metal Sheeting, and Nails ... "	0	9	0	0	Tinder ... 100 catties	0	3	5	0
Metals,—Copper, Japan ... "	0	6	0	0	Tortoise Shell ... catty	0	2	5	0
" Iron, manufactured, as in Sheets, Rods, Bars, Hoops ... "	0	1	2	5	" " Broken ... each	0	0	7	2
Metals,—Iron unmanufactured as in Pigs ... "	0	0	7	5	Umbrellas ... each	0	0	3	5
Metals,—Iron Kentledge ... "	0	0	1	0	Velvets, not exceeding 34yds. long ... per piece	0	1	8	0
" " Wire ... "	0	2	5	0	Watches ... pair	1	0	0	0
" " Lead, in Pigs ... "	0	2	5	0	" émaillées à perles ... "	4	5	0	0
" " in Sheets ... "	0	5	5	0	Wax, Japan ... 100 catties	0	6	5	0
" Quicksilver ... "	2	0	0	0	Woods, Camagon ... "	0	0	3	0
" Spelter, (saleable only under Regulation appended) ... "	0	2	5	0	" Ebony ... "	0	1	5	0
Metals, Steel ... "	0	2	5	0	" Garroo ... "	2	0	0	0
" Tin ... "	1	2	5	0	" Fragrant ... "	0	4	5	0
" Tin Plates ... "	0	4	0	0	" Kranjee, 35ft. long, 1ft. 8in. wide, and 1ft. thick ... each	0	8	0	0
Mother-o'-Pearl Shell ... "	0	2	0	0	" Laka ... per 100 catties	0	1	4	5
Musical Boxes ... 5 per cent ad valorem.	0	2	0	0	" Red ... "	0	1	1	5
Mussels, Dried ... per 100 catties	2	5	0	0	Woollen Manufactures, viz :				
Nutmegs ... "	2	5	0	0	Blankets ... pair	0	2	0	0
Olives, Unpickled, Salted, or Pickled ... "	0	1	8	0	Woollen Broadcloth and Spanish Stripes, Habit and Medium Cloth, 51 a 64 in. wide ... chang	0	1	2	0
Opium ... "	30	0	0	0	Woollen Long Ells, 31 in. wide ... "	0	0	4	5
Pepper, Black ... "	0	3	6	0	" Camlets, English, 31 in. wide ... "	0	0	5	0
" White ... "	0	5	0	0	Woollen Camlets, Dutch, 33 in. wide ... "	0	1	0	0
Prawns, Dried ... "	0	3	6	0	Woollen Camlets, Imitation and Bombazettes ... "	0	0	3	5
Putchuck ... "	0	6	0	0	Woollen Cassimeres, Flannel and Narrow Cloth ... "	0	0	4	0
Rattans ... "	0	1	5	0	Woollen Lastings, 31 in. wide, ... "	0	0	5	0
Rose Maloes ... "	1	0	0	0	" " Imitation and Orleans, 34 in. wide ... "	0	0	3	5
Salt Fish ... "	0	1	8	0	Woollen Bunting, not exceeding 24 in. wide, 40yds. long ... pieces	0	2	0	0
Saltpetre, (saleable only under Regulation appended,) ... "	0	5	0	0	Woollen and Cotton Mixtures, viz : Lustres, Plain and Brocade, not exceeding 31 yds. long ... "	0	2	0	0
Sandalwood ... "	0	4	0	0	Woollen Inferior Spanish Stripes ... chang	0	1	0	0
Sapanwood ... "	0	1	0	0	" Yarn ... 100 catties	3	0	0	0
Seahorse Teeth ... "	2	0	0	0					
Sharks' Fins, Black ... "	0	5	0	0					
" White ... "	1	5	0	0					
" Skins ... hundred	2	0	0	0					
Silver Thread, Real ... catty	1	3	0	0					
" Imitation ... "	0	0	3	0					
Sinews, Buffalo and Deer ... 100 catties	0	5	5	0					
Skins, Fox, large ... each	0	1	5	0					
" small ... "	0	0	7	5					
" Marten ... "	0	1	5	0					
" Sea Otter ... "	1	5	0	0					
" Tiger and Leopard ... "	0	1	5	0					
" Beaver ... per hundred	5	0	0	0					
" Doe, Hare and Rabbit ... "	0	5	0	0					
" Squirrel ... "	0	5	0	0					
" Land Otter ... "	2	0	0	0					
" Raccoon ... "	2	0	0	0					
Smalts ... 100 catties	1	5	0	0					
Snuff, Foreign ... "	7	2	0	0					
Sticklac ... "	0	3	0	0					
Stockfish ... "	0	5	0	0					
Sulphur and Brimstone, (saleable only under Regulation appended,) ... "	0	2	0	0					
Telescopes, Spy and Opera Glasses, Looking Glasses and Mirrors ... 5 per cent ad valorem.	1	5	3	0					
Tigers' Bones ... per 100 catties	1	5	3	0					
Timber,—Masts and Spars, Hard-wood, not exceeding 40ft ... each	4	0	0	0					
Timber,—Masts and Spars, Hard-wood, not exceeding 60ft ... "	6	0	0	0					
Timber,—Masts and Spars, Hard-wood, exceeding 60ft ... "	10	0	0	0					
Timber,—Masts and Spars, Soft wood, not exceeding 40ft ... "	2	0	0	0					
Timber,—Masts and Spars Soft-wood, not exceeding 60ft ... "	4	5	0	0					
Timber,—Masts and Spars Soft-wood, exceeding 60ft ... "	6	5	0	0					
Timber,—Beams, Hard-wood, not exceeding 26ft. long, and under 12in. square ... "	0	1	5	0					
Timber,—Planks, Hard-wood, not exceeding 25ft. long, 12in. wide, and 3in. thick ... hundred	3	5	0	0					

## II.—TARIFF ON EXPORTS.

	T.	m.	c.	e.
Alum ... per 100 catties	0	0	4	5
" Green, or Copperas ... "	0	1	0	0
Aniseed, Star ... "	0	5	0	0
" Broken ... "	0	2	5	0
" Oil ... "	5	0	0	0
Apricot Seeds, or Almonds ... "	0	4	5	0
Arsenic ... "	0	4	5	0
Artificial Flowers ... "	1	5	0	0
Bamboo Ware ... "	0	7	5	0
Bangles, or Glass Armlets ... "	0	5	0	0
Beans and Peas, (except from Newchwang and Tangchow) ... "	0	0	6	0
Bean Cake, (except from Newchwang and Tangchow) ... "	0	0	8	5
Bone and Horn Ware ... "	1	5	0	0
Brass Buttons ... "	3	0	0	0
" Foil ... "	1	5	0	0
" Ware ... "	1	0	0	0
" Wire ... "	1	1	5	0
Camphor ... "	0	7	5	0
Canes ... thousand	0	5	0	0
Cantharides ... 100 catties	2	0	0	0
Capoor Cutchery ... "	0	3	0	0
Carpets and Druggets ... hundred	3	5	0	0
Cassia Lignea ... 100 catties	0	6	0	0
" Buds ... "	0	8	0	0
" Twigs ... "	0	1	5	0
" Oil ... "	9	0	0	0
Castor Oil ... "	0	2	0	0
Chestnuts ... "	0	1	0	0
China Root ... "	0	1	2	0
Chinaware, Fine ... "	0	2	0	0
" Coarse ... "	0	4	5	0

		T.	m.	c.	c.
Cinnabar	... per 100 catties	0	7	5	0
Clothing, Cotton	...	1	5	0	0
" Silk	...	10	0	0	0
Coal	...	0	0	4	0
Coir	...	0	1	0	0
Copper Ore	...	0	5	0	0
" Sheathing, Old	...	0	5	0	0
" and Pewter Ware	...	1	1	5	0
Corals, False	...	0	3	5	0
Cotton, Raw	...	0	3	5	5
" Rags	...	0	0	4	0
Cow Bezoar	... catty	0	3	6	0
Crackers, Fireworks	... 100 catties	0	5	0	0
Cubebs	...	1	5	0	0
Curiosities, Antiques	... 5 per cent.	<i>ad valorem.</i>			
Dates, Black	... per 100 catties	0	1	5	0
" Red	...	0	0	9	0
Dye, Green	... catty	0	8	0	0
Eggs, Preserved	... thousand	0	3	5	0
Fans, Feather	... hundred	0	7	5	0
" Paper	...	0	0	4	5
" Palm Leaf, trimmed	... thousand	0	3	6	0
" " untrimmed	...	0	2	0	0
Felt Cuttings	... 100 catties	0	1	0	0
" Caps	... hundred	1	2	5	0
Fungus, or Agaric	... 100 catties	0	6	0	0
Galangal	...	0	1	0	0
Garlic	...	0	0	3	5
Ginseng, Native	... 5 per cent.	<i>ad valorem.</i>			
" Corean or Japan, 1st	... quality	0	5	0	0
" Corean or Japan, 2nd	... quality	0	3	5	0
Glass Beads	... 100 catties	0	5	0	0
" or Vitrified Ware	...	0	5	0	0
Grasscloth, Fine	...	2	5	0	0
" Coarse	...	0	7	5	0
Ground Nuts	...	0	1	0	0
" Cake	...	0	0	3	0
Gypsum, Ground, or Plaster of	...	0	0	3	0
" Paris	...	1	0	0	0
Hair, Camel's	...	0	1	8	0
" Goat's	...	0	5	5	0
Hams,	...	0	3	5	0
Hartall, or Orpiment	...	0	3	5	0
Hemp	...	0	3	5	0
Honey	...	0	9	0	0
Horns, Deer's, Young	... pair	0	9	0	0
" Old	... 100 catties	1	3	5	0
Indian Ink	...	4	0	0	0
Indigo, Dry	...	1	0	0	0
Ivory Ware	... catty	0	1	5	0
Joss Sticks	... 100 catties	0	2	0	0
Kittysols, or Paper Umbrellas	... hundred	0	5	0	0
Lacquered Ware	... 100 catties	1	0	0	0
Lamp Wicks	...	0	6	0	0
Lead, Red, ( <i>Minium</i> )	...	0	3	5	0
" White ( <i>Ceruse</i> )	...	0	3	5	0
" Yellow ( <i>Massicot</i> )	...	0	3	5	0
Leather Articles, as Pouches,	...	1	5	0	0
" Purses	...	1	8	0	0
" Green	...	0	2	0	0
Lichees	...	0	2	7	0
Lily Flowers, Dried	...	0	5	0	0
" Seeds or Lotus Nuts	...	0	1	3	5
Liquorice	...	0	2	5	0
Lung-ngan	...	0	3	5	0
" without the Stone	...	0	0	9	0
Manure Cakes, or Poudrette	...	0	2	0	0
Marble Slabs	...	0	2	0	0
Mats of all kinds	... hundred	0	2	0	0
Matting	... roll of 40 yds.	0	2	0	0
Melon Seeds	... 100 catties	0	1	0	0
Mother-o'-Pearl Ware	... catty	0	1	0	0
Mushrooms	... 100 catties	1	5	0	0
Musk	... catty	0	9	0	0
Nankeen and Native Cotton	...	1	5	0	0
Cloths	... 100 catties	0	5	0	0
Nutgalls	...	0	3	0	0
Oil, as Bean, Tea, Wood, Cotton,	...	0	4	5	0
and Hemp Seed	...	0	3	0	0
Oiled Paper	...	0	0	9	0
Olive Seed	...	0	4	5	0
Oyster-shell, Sea-shells	...	2	7	5	0
Paint, Green	...	0	7	0	0
Palampore, or Cotton Bed Quilts	... hundred	0	4	0	0
Paper, 1st quality	... 100 catties	0	7	0	0
" 2nd	...	0	4	0	0

		T.	m.	c.	c.
Pearls, False	... per 100 catties	2	0	0	0
Peel, Orange	...	0	3	0	0
" Pumelo, 1st quality	...	0	4	5	0
" " 2d	...	0	1	5	0
Peper mint Leaf	...	0	1	0	0
" Oil	...	3	5	0	0
Pictures and Paintings	... each	0	1	0	0
" on Pith or Rice Paper	... per hundred	0	1	0	0
Pottery, Earthenware	... 100 catties	0	0	5	0
Preserves, Confits, and Sweetmeats	...	0	5	0	0
Rattans, Split	...	0	2	5	0
Rattan Ware	...	0	3	0	0
Rhubarb	...	1	2	5	0
Rice or Paddy, Wheat, Millet,	...	0	1	0	0
and other Grains,	...	0	0	9	0
Rugs of Hair or Skin	... each	0	0	9	0
Samsboo	... per 100 catties	0	1	5	0
Sandalwood Ware	... catty	0	1	0	0
Seaweed	... 100 catties	0	1	5	0
Sesamum Seed	...	0	1	3	5
Shoes and Boots, Leather or Satin	... pair	3	0	0	0
" Straw	...	0	1	8	0
Silk, Raw and Thrown	... 100 catties	10	0	0	0
" Yellow, from Szechuen	...	7	0	0	0
" Reeled from Dupions	...	5	0	0	0
" Wild Raw	...	2	5	0	0
" Refuse	...	1	9	0	0
" Cocoons	...	3	0	0	0
" Floss, Canton	...	4	3	0	0
" from other Provinces	...	10	0	0	0
" Ribbons and Thread	...	10	0	0	0
" Piece Goods—Pongees,	...	12	0	0	0
Shawls, Scarfs, Crape,	...	4	5	0	0
Satin, Gauze, Velvet, and	...	10	0	0	0
Embroidered Goods	...	10	0	0	0
" Piece Goods—Szechuen and	...	4	5	0	0
Shantung	...	10	0	0	0
" Tassels	... hundred	0	9	0	0
" Caps	... 100 catties	5	5	0	0
" and Cotton Mixtures	...	10	0	0	0
Silver and Gold Ware	...	0	8	0	0
Snuff	...	0	4	0	0
Soy	...	0	7	0	0
Straw Braid	...	0	1	2	0
Sugar, Brown	...	0	2	0	0
" White	...	0	2	5	0
" Candy	...	0	2	0	0
Tallow, Animal	...	0	3	0	0
" Vegetable	...	2	5	0	0
Tea	...	1	2	5	0
Tin Foil	...	0	4	5	0
Tobacco, prepared	...	0	1	5	0
" Leaf	...	0	2	0	0
Tortoise-shell Ware	... catty	1	5	0	0
Trunks, Leather	... 100 catties	0	1	0	0
Turneric	...	0	1	5	0
Twine, Hemp, Canton	...	0	5	0	0
" Szechow	...	0	1	8	0
Turnips, Salted	...	0	5	0	0
Varnish, or Crude Lacquer	...	0	1	8	0
Vermicelli	...	2	5	0	0
Vermilion	...	1	5	0	0
Wax, White or Insect	...	0	0	3	0
Wood Piles, Poles, and Joists	... each	1	1	5	0
" Ware	... per 100 catties	0	3	5	0
Wool	...	0	3	5	0

## RULES.

## RULE 1.—Unenumerated Goods.

Articles not enumerated in the list of exports, but enumerated in the list of imports, when exported, will pay the amount of duty set against them in the list of imports; and, similarly, articles not enumerated in the list of imports, but enumerated in the list of exports, when imported, will pay the amount of duty set against them in the list of exports.

Articles not enumerated in the list, nor in either list of duty-free goods, will pay an *ad valorem* duty of 5 per cent., calculated on their market value.

## RULE 2.—Duty-Free Goods.

Gold and silver bullion, foreign coins, flour, Indian meal, sago, biscuit, preserved meats and vegetables, cheese, butter, confectionery, foreign clothing, jewellery, plated ware, perfumery, soap of all kinds, charcoal,



fire wood, candles (foreign), tobacco (foreign), cigars (foreign), wine, beer, spirits, household stores, ships' stores, personal baggage, stationery, carpeting, drug-geting, cutlery, foreign medicines, and glass and crystal ware.

The above pay no import or export duty, but, if transported into the interior, will, with the exception of personal baggage, gold and silver bullion, and foreign coins, pay a transit duty at the rate of 2½ per cent. *ad valorem*.

A freight or part freight of duty-free commodities (personal baggage, gold and silver bullion, and foreign coins excepted) will render the vessel carrying them, though no other cargo be on board, liable to tonnage-dues.

#### RULE 3.—*Contraband Goods.*

Import and export trade is alike prohibited in the following articles: Gunpowder, shot, cannon, fowling-pieces, rifles, muskets, pistols, and all other munitions and implements of war, and salt.

#### RULE 4.—*Weights and Measures.*

In the calculations of the Tariff, the weight of a picul of one hundred catties is held to be equal to one hundred and thirty-three and one-third pounds avoirdupois; and the length of a chang of ten Chinese feet to be equal to one hundred and forty-one English inches.

One Chinese chih is held to equal fourteen and one-tenth inches English; and four yards English, less three inches, to equal one chang.

#### RULE 5.—*Regarding certain Commodities heretofore Contraband.*

The restrictions affecting trade in opium, cash, grain, pulse, sulphur, brimstone, saltpetre, and spelter, are relaxed under the following conditions:—

1. Opium will henceforth pay thirty taels per picul import duty. The importer will sell it only at the port. It will be carried into the interior by Chinese only, and only as Chinese property; the foreign trader will not be allowed to accompany it. The provisions of Article IX. of the Treaty of Tien-tsin, by which British subjects are authorized to proceed into the interior with passports to trade, will not extend to it, nor will those of Article XXVIII. of the same Treaty, by which the transit-dues are regulated; the transit-dues on it will be arranged as the Chinese Government see fit; nor in future revisions of the Tariff is the same rule of revision to be applied to opium as to other goods.

2. *Copper Cash.*—The export of cash to any foreign port is prohibited; but it shall be lawful for British subjects to ship it at one of the open ports of China to another, on compliance with the following Regulation: The shipper shall give notice of the amount of cash he desires to ship, and the port of its destination, and shall bind himself, either by a bond with two sufficient sureties, or by depositing such other security as may be deemed by the Customs satisfactory, to return, within six months from the date of clearance, to the Collector at the port of shipment, the certificate issued by him, with an acknowledgment thereon of the receipt of the cash at the port of destination, by the Collector at that port, who shall thereto affix his seal; or failing the production of the certificate, to forfeit a sum equal in value to the cash shipped. Cash will pay no duty inwards or outwards; but a freight or part freight of cash, though no other cargo be on board, will render the vessel carrying it liable to pay tonnage-dues.

3. The export of rice and all other grain whatsoever, native or foreign, no matter where grown or whence imported, to any foreign port, is prohibited; but these commodities may be carried by British merchants from one of the open ports of China to another, under the same conditions in respect of security as cash, on payment at the port of shipment of the duty notified in the Tariff.

No import duty will be leviable on rice or grain but a freight, or part freight of rice or grain, though no other cargo be on board, will render the vessel importing it liable to tonnage-dues.

4. *Pulse.*—The export of pulse and bean-cake from Tang-chau and Newchwang, under the British flag, is prohibited. From any other of the open ports they may be shipped, on payment of the Tariff duty, either to other ports of China or to foreign countries.

Saltpetre, sulphur, brimstone, and spelter, being munitions of war, shall not be imported by British subjects, save at the requisition of the Chinese Government, or for sale to Chinese duly authorised to purchase them. No permit to land them will be issued, until the Customs have proof that the necessary authority has been given to the purchaser. It shall not be lawful for British subjects to carry these commodities up the Yang-tze-kiang, or into any port other than those open to the seaboard, nor to accompany them into the interior on behalf of Chinese. They must be sold at the ports only, and, except at the ports, they will be regarded as Chinese property.

Infractions of the conditions, as above set forth, under which trade in opium, cash, grain, pulse, saltpetre, brimstone, sulphur, and spelter, may be henceforward carried on, will be punishable by confiscation of all the goods concerned.

#### RULE 6.—*Liability of Vessels entering Port.*

To the prevention of misunderstanding, it is agreed that the term of twenty-four hours, within which British vessels must be reported to the Consul under Article XXXVII. of the Treaty of Tien-tsing, shall be understood to commence from the time a British vessel comes within the limits of the port; as, also the term of forty-eight hours allowed her by Article XXX. of the same Treaty to remain in port without payment of tonnage-dues.

The limits of the ports shall be defined by the Customs, with all consideration for the convenience of trade compatible with due protection of the revenue, also the limits of the anchorages within which lading and discharging is permitted by the Customs; and the same shall be notified to the Consuls for public information.

#### RULE 7.—*Transit Dues.*

It is agreed that Article XXVIII. of the Treaty of Tien-tsing shall be interpreted to declare the amounts of transit dues legally leviable upon merchandise imported or exported by British subjects to be one-half of the Tariff duties, except in the case of the duty-free goods liable to a transit duty of 2½ per cent. *ad valorem*, as provided in Article II. of these Rules. Merchandise shall be cleared of its transit dues under the following conditions:—

In the case of Imports.—Notice being given at the port of entry, from which the imports are to be forwarded inland, of the nature and quantity of the goods, the ship from which they have been landed, and the place inland to which they are bound, with all other necessary particulars, the Collector of Customs, will, on due inspection made, and on receipt of the transit duty due, issue a transit duty certificate. This must be produced at every barrier station and road. No further duty will be leviable upon imports so certificated, no matter how distant the place of their destination.

In the case of Exports.—Produce purchased by a British subject in the interior will be inspected, and taken account of, at the first barrier it passes on its way to the port of shipment. A memorandum, showing the amount of the produce, and the port at which it is to be shipped, will be deposited there by the person in charge of the produce; he will then receive a certificate, which must be exhibited and countersigned at every barrier on his way to the port of shipment. On the arrival of the produce at the barrier nearest the port, notice must be given to the Customs at the port, and

the transit dues due thereon being paid, it will be passed. On exportation the produce will pay the Tariff duty.

Any attempt to pass goods inwards or outwards otherwise than in compliance with the rule here laid down, will render them liable to confiscation.

Unauthorised sale *in transitu* of goods that have been entered as above for a port, will render them liable to confiscation. Any attempt to pass goods in excess of the quantity specified in the certificate will render all the goods of the same denomination named in the certificate liable to confiscation. Permission to export produce which cannot be proved to have paid its transit dues will be refused by the Customs until the transit dues shall have been paid. The above being the arrangement agreed to regarding the transit dues, which will thus be levied once and for all, the Notification required under Article XXVIII. of the Treaty of Tien-tsin, for the information of British and Chinese subjects, is hereby dispensed with.

**RULE 8.—Foreign Trade under Passport.**

It is agreed that Article IX. of the Treaty of Tien-tsin shall not be interpreted as authorising British subjects to enter the capital city of Peking for purposes of trade.

**RULE 9 —Abolition of the Melting Fee.**

It is agreed that the percentage of one tael two mace, hitherto charged in excess of duty payments, to defray the expenses of melting by the Chinese Government, shall be no longer levied on British subjects.

**RULE 10.—Collection of Duties under one system at all Ports.**

It being, by Treaty, at the option of the Chinese Government to adopt what means appear to it best suited to protect its revenue accruing on British trade, it is agreed that one uniform system shall be enforced at every Port.

The High Officer appointed by the Chinese Government to superintend foreign trade will accordingly, from time to time, either himself visit or will send a deputy to visit the different Ports. The said High Officer will be at liberty, of his own choice, and independently of the suggestion or nomination of any British Authority, to select any British subject he may see fit to aid him in the administration of the Customs Revenue; in the prevention of smuggling; in the definition of port boundaries; or in discharging the duties of harbour-master; also in the distribution of lights, buoys, beacons, and the like, the maintenance of which shall be provided for out of the tonnage-dues.

The Chinese Government will adopt what measures it shall find requisite to prevent smuggling upon the Yang-tze-kiang, when that River shall be opened to trade.

(L. S.) ELGIN AND KINCARDINE.

Seal of  
Chinese  
Plenipotentiaries.

Signature of  
Five Chinese  
Plenipotentiaries.

**FINANCIAL DEPARTMENT.**

No. 16.

*Extract from the Proceedings of the Government of India, in the Financial Department, under date the 24th January 1861.*

READ again the under-mentioned papers, directing the publication of Summaries of the interpreta-

tions of the Government in this Department on points connected with the Income Tax Acts:—

Financial Order No. 145, dated 14th Dec. 1860.

" 150,	" 28th "
" 151,	" 31st "
" 5,	" 5th Jan. 1861.
" 6,	" 7th "
" 9,	" 5th "
" 12,	" 5th "

**RESOLUTION.**—The Hon'ble the President in Council considers that the separate copies of the

above mentioned Summaries, which have recently been published in the *Government Gazette*,\* might be re-published

in a form more convenient for reference.

At present each separate printed copy of the Summary forwarded with each copy of the *Gazette* for use in the Office of the Authority receiving the *Gazette* bears a full heading at the top, and the

"Published for general information with an intimation to all Departments, Governments, and Officers concerned that the above Summary should be in future quoted in all references or instructions, and ordered that a separate printed copy of the Summary be forwarded with each copy of the *Gazette* for use in the Office of the Authority receiving the *Gazette*."

notification quoted in the margin at the foot, with the signature of the Secretary to the Government of India in the Financial Department.

In future this form will be observed in the Summaries published in the body of the *Gazette* only, but the separate copy to be forwarded with each copy of the *Gazette* will contain no more than the rulings themselves; that is to say, the heading at the top and the notification at the foot will be omitted, in order that the separate copies may be filed, so as to form an *Income Tax Manual*.

Each separate copy of the Summary will be printed on a separate leaf, and the several pages of the Summary will be numbered consecutively.

The Summaries of the several rulings will also be numbered consecutively, with the number and date of the Government order containing each ruling inserted at the end of each Summary.

There will be one series of numbers for the Summaries throughout, commencing with the Summary published under date the 14th of December 1860.

The Interpretations published in *extenso* previous to the 14th December 1860 will be summarized and re-published.

The leading word or subject of each ruling will be printed against it in the margin, and will be identical with the word or subject under which the ruling will be entered in an *Alphabetical Index* which will be prepared in this Department as the rulings are summarized and will be published at the end of every half-year† in the same manner as the Summaries, so to admit of their being all bound up together.

Another Index will likewise be prepared in

Act.	Section, Rule, Clause.	Number of Interpretation.
XXXII.	97	No. 3
"	98	" 4
"	128	" 1
XXXIX.	-8	" 1

this Department arranged according to the Sections of the Acts to which the rulings refer. This



Index will also be published at the end of every half-year\* in the same manner as the Summaries, so as to admit of its being bound up therewith.

The President in Council desires that instructions be issued by each Local Government and Administration for translating the Summaries and Indices, as soon as published, into the Vernacular languages of the Territories under its jurisdiction, and for distributing a sufficient number of copies of the translations for the use of the Native Officers employed in carrying out the provisions of the Income Tax Acts.

In order that the plan laid down in the foregoing paragraphs may be better understood, His Honor in Council directs that the several Summaries specified in the heading of this Resolution be re-published in the form in which the separate copies required to accompany each copy of the Gazette are intended to be printed.

For the future this Department will issue two copies of every ruling, one copy in the form required for publication in the body of the Gazette and the other in the form required for the Income Tax Manual.

ORDER.—Ordered, that a copy of the above Resolution be forwarded to the Foreign Department, and to the several Local Governments noted in the margin, for information and further necessary orders.

Ordered also, that the above Resolution be published in the Calcutta Gazette for general information.

(A True Extract,)

C. HUGH LUSHINGTON,  
Secy. to the Govt. of India.

## FINANCIAL DEPARTMENT.

### SUMMARY OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

#### THE liability to Income Tax of Mechanical Engineers appointed by War-

No. 1.

**Engineers**  
(Mechanical.)

specifies the liability of such persons to serve at Sea then they are exempt. But if their liability so to serve is only incidental to their general engagement to serve Government, then they are not entitled to exemption as a class, an exception being made, however, in favor of those who are actually engaged on boardship for the period during which they so serve.—(Financial Department, Government of India, 6th December 1860, No. 11970, to the Madras Government.)

N. B.—On the 12th October 1860, (vide Government Gazette, October 15th, 1860,) it was held that, if the Mechanical Engineers referred to in the foregoing Construction were Naval or Marine

Officers, they would no doubt be exempted under Section IX. of Act XXIX. of 1860, but as it appeared that they had been sent out from England for service in the Department of Public Works, they were subject to the operation of the Income Tax. This led to a further reference from the Madras Government, which thought that the Officers in question were exempt, under Clause 4, Section IX. of Act XXIX. of 1860, as they were liable to serve on boardship, and two of them were then so serving. The foregoing Construction must be considered as taking the place of the Construction previously issued on the same point.

When the Office of Collector of Income Tax is held by a Deputy Commissioner, that Officer should be assessed with the duty to which he is

No. 2.

**Deputy Commissioner**  
Appointed Collr. of Income Tax.

liable by the Commissioner to whom he is subordinate, and not by a Tuhseeldar acting as Assessor. (Financial Department, Government of India, 8th December 1860, No. 12051, to the Punjab Government.)

Under the Resolution of the Supreme Government, dated 3rd November 1860, the return of Houses, as well as land, should be made in the District in which the Houses are situated.—(Financial Department, Government of India, 8th December 1860, No. 12051, to the Punjab Government.)

No. 3.

**Houses**

Return of—

Section XCVII. Rule 4.

Section XCVIII. after it has once been set off against the profits of one year, can be set off against, or taken in reduction of the profits of the next, or of any succeeding year.

A debt, ascertained to be a bad debt in one year, can only be taken into account as a loss and set off against the profits of the year in which it is so ascertained to be a bad debt, and no portion of such debt, after it has once been set off against the profits of one year, can be set off against, or taken in reduction of the profits of the next, or of any succeeding year.

No. 4.

**Debts**  
(bad.)

Section XCVIII.  
Rule 4.

Thus A. B. having set off a loss arising from the discovery in 1859 that a debt previously treated as good is a bad debt, against the profits of that year, which, are thereby wholly absorbed; and having thus obtained exemption from assessment for one year cannot carry forward the balance of the debt in the next, or any subsequent year.

The principle of the Tax as a Tax on Income is to assess the duties on the actual profits of each year without reference to the profits made or losses sustained in any other year. Thus, if a man sustain in 1859 losses which swallow up all his profits for the year, he will, in making his return for 1860, based upon the profits of 1859, have no profits whatever to return. But if in 1860 he makes a clear profit, although that profit may not be sufficient to meet the losses of 1859, he will have to return in 1861 the whole net profits of 1860 without making any deduction for the balance of loss remaining

over from 1859. A bad debt does not in this respect differ from any other kind of loss. The difficulty may be greater in determining when it is to be treated as a loss, but when once this has been ascertained, it must be determined once for all, and no part of it can be taken in diminution of the profits of a year subsequent to that in which it was originally treated as lost.

The refusal of a Public Company to declare a dividend can of itself make no difference whatever in regard to the assessment of the profits of the Company. Such Company is entitled to deduct a bad debt from the profits of the year in which the debt is ascertained to be a bad debt, but it must do so, as an individual must, once for all; and however prudent and reasonable its conduct may be in not declaring a dividend from the profits of one year, until a loss made or ascertained in a previous year, (whether in the shape of a bad debt or not,) is made good the right of the State to the duties upon the net profits of each succeeding year, calculated according to the Act, cannot be affected thereby.

With respect to the meaning of the term "bad debt," it is almost impossible to give any definition of it which shall apply to all cases, and much must be left to the discretion of the Commissioners in determining what shall be, and what shall not be allowed as a bad debt. The only general definition that can be safely given of it is that it must be a debt which has been during the period for which the return of profits has been made, for the first time ascertained to be irrecoverable and has been *bond fide* and upon reasonable grounds written off to profit and loss, or otherwise so dealt with in the Creditors' Books as to leave any amount that may in any subsequent year be recovered to enter into the profits of such subsequent year. Where this has occurred with reference to part of a debt, the part so ascertained and so dealt with may be treated as a bad debt, while the rest cannot be so treated.

A Firm which has long had in its books a debt known to be bad, but which it has not (in consequence of some rule of the Firm or of inadvertence), previously written off to profit and loss, cannot by merely writing it off in the year for which the profits are estimated claim an allowance for the debt as a bad debt, chargeable against the profits of that year. Such a debt will not fulfil the condition of having been *for the first time* ascertained to be a bad debt during the period for which the profits are estimated, nor can a Firm having ascertained in that period that a debt is absolutely bad and irrecoverable to an extent more than sufficient to swallow up the profits of that year, satisfy the conditions of the Act by merely writing off to profit and loss in that year so much as will meet their profits carrying on the balance of the debt as an asset in the accounts of the next year, and repeat the process the next year by then carrying that balance to profit and loss and setting off such apparent loss against the profits of such next year. It is clear that in such a case the Firm could (and probably, but for the object of avoiding the Income Tax, would,) have written off in the first year not merely the part which exactly balanced the profits of that year, but the whole or so much as was ascertained to be irrecoverable. The first writing-off to

profit and loss of a part only would not be such a *bond fide* or reasonable dealing with the debt in the books as would satisfy the conditions above stated.

The main principle for the Commissioners to bear in mind in each case will be that the debt must be one by the discovery of the badness of which in whole or in part the profits of the particular year may reasonably and *bond fide* be deemed to have been diminished. But the mode of applying this principle to each particular case must necessarily be left greatly to the judgment of the Commissioners.—(*Financial Department, Government of India, 11th December 1860, No. 12079.*)

The amount paid to a Silladar of a Corps of Irregular Cavalry being supposed to be just sufficient to cover the expenses of his Horse and Accoutrements,

No. 5.

Silladar.

Sections CXXVII. and CXXIX.

and being in fact a Horse allowance, is not chargeable with Income Tax.—(*Government of India, Financial Department, 14th December 1860, No. 12152, to the Government of Bombay.*)

Municipal Offices held under the provisions of Act XXVI. of 1850

No. 6.

Municipal Officers.

are public Offices within the meaning of Rule 2, Section C. of Act XXXII. of 1860, and the Incomes of persons holding such Offices fall under Schedule 4 of the Act, and are assessable under the Rules relating to that Schedule.—(*Financial Department, Government of India, 21st December 1860, No. 12370.*)

A party claiming to be exempted from the payment of Income Tax, of to be assessed at the rate or 2 instead of 4 per Cent.,

No. 7.

Exemptions,

Proof of title to—

must prove to the satisfaction of the Commissioner or Collector that his annual income or profits, from whatever source derived, are less than 200 Rupees when entire exemption is claimed, or less than 500 Rupees when the claim is to be assessed at the lower rate.—(*Financial Department, Government of India, 21st December 1860, No. 12370.*)

This Construction was given in the case of a party whose returns, as made to the Assessor, shewed an annual income derived from the rent of a house and from the interest of money deposited in a Bank of less than 200 Rupees, but who, as a servant in public employ, was in the receipt of a salary of upwards of 4,000 Rupees a year, and it was pointed out that all Assessors should have sufficient knowledge of the general income and position of the persons submitting their returns to them, not to admit to exemption a person in a case such as that mentioned.

The words "in whatever District situated," as used in Rule 4, Section XCVII. of Act XXXII. of 1860, apply to the duties which are assessable under Schedule 1 of the Act, and which are chargeable only on the profits arising from lands and houses in India. A party residing in the British Territories in India will, in accordance with Rule 22, Section XCVIII. of the Act, which is the rule under which duties are to be assessed and charged in respect to income or profits arising from any property situated out of India, have to pay upon any income or profits from whatever source derived, which such party may receive in India, whilst if he reside out of the British Territories in India, he will be liable to be assessed and charged only upon the income he may receive from property situated in those Territories.—(*Financial Department, Government of India, 21st December 1860, No. 12370.*)

The case put was that of a Thakoor residing in the British Territories in India, who, in addition to customs and other duties, enjoyed large revenues derived from lands and houses situated in places beyond those Territories.

A sum of money granted to a public servant as a gratuity on his discharge from Civil employ is not liable to be assessed with duty by the Civil Auditor, under Section XXVII., Act XXXII. of 1860. The amount should be paid in full, and should be left to be dealt with by the Assessor of the District in which the party entitled to the same resides.—(*Financial Department, Government of India, 27th December 1860, No. 12429.*)

A Civil Assistant Surgeon, in the receipt of a salary of 300 Rupees per month, having claimed to be exempted from the payment of Income Tax upon 100 Rupees of that sum, on the ground that it was an allowance in lieu of House-rent, within the meaning of Section CXXIX of Act XXXII. of 1860, he was informed that, as the monthly sum of 300 Rupees drawn by Assistant Surgeons in Medical charge of Civil Stations is treated in the Books of Establishments as a "consolidated salary;" and as, moreover, it is so treated when any such Officer is absent on leave, the entire sum was liable to be assessed with duty, and that consequently the claim was inadmissible.—(*Financial Department, Government of India, 27th December 1860, No. 12467.*)

**Statement showing the exemptions from Income Tax, sanctioned by the Lieutenant-Governor of Bengal, under Section CXXXIII., Act XXXII. of 1860, with the approval of the Governor General of India in Council.—(*Financial Department, Government of India, 27th December 1860, No. 12479.*)**

Designation of Charitable or other Society, &c., on behalf of whom exemption was claimed.	Name of the Applicant on behalf of the Society, or Official designation.	Description of property exempted.	Nature of Funds exempted.
Dacca Mittford Hospital	Commissioner of Dacca	...	Government Promissory Notes.
Greek Church, Calcutta	Wardens of the Greek Church	Landed property	"
Calcutta Benevolent Institution	Officiating Civil Auditor	...	Government Monthly Donation.
District Charitable Society of Calcutta	Assistant Secretary of the Society	...	Government Promissory Notes and Monthly Government Donation.
London Missionary Society	Reverend S. J. Hill	...	Government Promissory Notes.
General Assembly's Institution, Calcutta	Reverend J. Ogilvie	Landed property	"
Calcutta Free Church Institution	Reverend Dr. Duff	...	Government Promissory Notes.
Mymensing Charitable Hospital	Collector of Mymensing	...	Ditto.

A question having been raised, as to whether the Commission of the subordinate Officers of the Opium Department for the year 1859-60 should be charged with Income Tax, it was held that as the Official year 1859-60 in the Opium Department commenced on the 1st September 1859, and terminated on the 31st August 1860, the Commission earned by the Officers in question during the months of July and August 1860, which would be properly represented by one-sixth of the earnings of the entire year, must, like Official Salaries, be considered subject to Income Tax.—(*Financial Department, Government of India, 29th December 1860, No. 12500.*)

A question having been raised as to whether a Bank in returning its profits could set off the charges of Establishment against the same it was held that, under Rule 9, Case 1, Schedule 2, a deduction on account of such charges was allow-



able from the gross profits of the Bank in making its return, the salaries of the Establishment being left to be assessed by the Assessor in the usual manner.—(*Financial Department, Government of India, 4th January 1861, No. 28.*)

It was also held that the Interest accruing on money deposited in a Bank was not chargeable with Income Tax by the Manager of the Bank; but that the party making the deposit should include any interest or profits arising therefrom, in his own Returns, under Schedule 2 of the Act.—(*Financial Department, Government of India, 4th January 1861, No. 28.*)

**Banks.**  
**Interest on Deposits in—**

Schedule 2.  
(*Financial Department, Government of India, 4th January 1861, No. 28.*)

The introduction of the Income Tax Act in the District of Neemuch having been directed under the orders of the Government of India, it was declared that the Act should take effect in the Military Cantonments and Civil Station at Neemuch, both being included in the District of Neemuch.—(*Financial Department, Government of India, 2nd January 1861, No. 102.*)

It was at the same time held that the provisions of the Act were applicable to houses or other buildings or property situate within the limits of the same Cantonments or Civil Lines, and belonging to and occupied by Vakeels in attendance upon the Political Agent and Superintendent residing there.—(*Financial Department, Government of India, 2nd January 1861, No. 102.*)

Extra remuneration paid to Clerks in the Post Office for working extra hours on the arrival of the Overland Mails is liable to Income Tax.

No. 17.

**Gratuities**  
**Extra Remuneration.**

Schedule 4.  
Section C.  
Rules 1 and 2.  
Section CXXXIX.

The same rule declared applicable everywhere, and in all Departments in respect to like allowances.—(*8th January 1861, No. 239.*)

No. 20.

*Port William, the 28th January 1861.*

**SUMMARIES OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.**

The exemption contained in Section CXVI. applies only to cases in which the aggregate amount of the annual

income or profits, from whatever source derived, and whether a portion of such income or profits fall within any other special exemption contained in the Act or not, is less than 200 Rupees.

An Officer in the yearly receipt of pay and allowances, and of a private income, however derived, the pay and allowances and private income, amounting together to 200 Rupees, is not in a position to furnish proof in the terms of Section CXVI. In respect to the sum received as pay and allowances, he may claim exemption under Section CXXXVII, but that exemption does not extend beyond the pay and allowances of the Officer, and leaves him, for the purpose of computing the amount at which he ought to be assessed generally, in the same position as if the sum received as pay and allowances had been subject to duty. In such case the Collector, Commissioner, or Assessor is bound to assess the Officer in respect of his private income under whichever of the Schedules that income may fall.

For the same reason no Officer whose aggregate income, including his Official pay and allowances and any income derived from other sources, amounts to 500 Rupees per annum, can claim partial exemption under Section CXVII. The private income of such Officer, though less than Rupees 500, or even than Rupees 200 per year, is assessable in the full amount of duty.

In assessing house property to the Income Tax no deduction should be made or allowed on the amount paid for Municipal Taxes on such property.

18th January 1861,  
No. 614.  
Act XXXII of 1860.  
Section XCVII  
Rule 13, Schedule 1.

Ground rent may be deducted under Clause 1, Rule 6, Schedule 1 (Section XCVII), or if paid to a superior landlord, dealt with under Clause 3 of the same Rule.

Section XCVII.  
Rule 6.  
Clauses 1 and 3.  
Schedule 1.

The interest paid upon Local Treasury Loans in the Straits Settlement is liable to Income Tax.

21st January 1861,  
No. 667.  
Act XXXII of 1860.  
Schedule 2  
Straits Settlement.

In cases falling under Section\* XCIV. of Act XXXII. of 1860, if the wife is living with the husband, the notice required by Section XXXVIII. should be served upon the husband, upon whom the assessment should be made under Section XCV. of the Act.

18th January 1861,  
No. 677.  
Act XXXII. of 1860.  
Sections XXXVIII., XCIV., and XCV.

\*Married woman (subject to English Law) having separate property chargeable.

(Note.—In such cases it may be advisable, though not absolutely necessary, to address the notice to the husband and wife jointly, and, when it can conveniently be done, to serve duplicate parts, the one on the husband, and the other on the wife.)

If the husband and wife are living apart, whether the husband be in India or not, the notice should be served upon the wife, and the assessment made in her name under Section XCVI.

Allowances received by the Executive Officials of the Guaranteed Railway Companies, for the purchase and maintenance of horses, for expenses incurred when in the field and away from their proper Districts, for boat hire, and for travelling expenses and the like, forming no part of the income of such Officers, and being only allowances for actual and necessary expenses, are not chargeable with Income Tax.

The Consulting Engineer of a Railway Company having been deputed to superintend in India the construction of certain works for the period of three and a half months subsequently to the date upon which Act XXXII of 1860 came into operation, for which he was to receive a fixed sum to cover all expenses, declared liable to Income Tax on all sums received by him in India which were not specially exempted under the Act.

PUBLISHED for general information, with an intimation to all Departments, Governments, and Officers concerned, that the Summaries should in future be quoted in all references or instructions; and ordered that a separate printed copy of the Summaries, in the form prescribed for the Income Tax Manual, be forwarded, with each copy of the *Gazette*, for use in the Office of the Authority receiving the *Gazette*.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,  
*Secy. to the Govt. of India.*

## MILITARY DEPARTMENT.

GENERAL ORDERS BY HIS EXCELLENCY THE  
GOVERNOR GENERAL OF INDIA.

*Camp Jubbulpore, the 23rd January 1861.*

No. 13A. of 1861.—The services of the following Officers are placed at the disposal of the Government of the Punjab:—

Lieutenant W. Hamilton,	61st Regiment N. I.
„ A. Goldney,	50th „
„ H. Collétt,	53rd „
„ C. H. Ewart,	25th „
„ R. M. Sewell,	71st „
„ C. McNeile,	60th „
„ O. Menzies,	35th „
„ B. C. Urquhart,	39th „
„ R. H. Wall,	16th „

*Camp Jubbulpore, the 23rd January 1861.*

No. 14A. of 1861.—The Governor General is pleased to appoint Veterinary Surgeon Henry Bath to officiate as Veterinary Surgeon to the Artillery and Cavalry attached to His Excellency's Escort, in addition to his duties with the Body Guard, with effect from the date of his joining the Camp.

*Camp Ghosalpore, the 24th January 1861.*

No. 15A. of 1861.—His Excellency the Governor General is pleased to appoint Captain D. W. Martin, Officiating Deputy Assistant Quarter-Master General, to officiate as Deputy Assistant Quarter-Master General of the Second Class from the 23rd September last, *vice* Lieutenant E. T. Sadler, 19th Regiment Native Infantry, proceeded on Furlough.

*Camp Ghosalpore, the 24th January 1861.*

No. 16A. of 1861.—His Excellency the Governor General is pleased to admit Ressaldar Bahadoor Khan, of the Scinde Horse, to the Second Class of the Order of British India, with the Title of "Bahadoor," in consideration of his long, faithful, and valuable services.

R. J. H. BIRCH, *Major-General,*  
*Secy. to the Govt. of India,*  
*with the Govr.-Genl.,*

## MILITARY DEPARTMENT.

*Fort William, the 29th January 1861.*

No. 70 of 1861.—Lieutenant Charles Stuart Lane, of the 56th Regiment Native Infantry, Sub-Assistant Commissary General, is allowed leave of absence for six weeks, from such date as he may have availed himself of it, to visit the Presidency, with permission to proceed hence to Europe on leave of absence on Sick Certificate for fifteen months, under the new Regulations.

No. 71 of 1861.—The under-mentioned Warrant Officer is permitted to proceed to Europe, on Furlough on private affairs:—

Conductor Patrick Mallon, of the Ordnance Commissariat Department, attached to the Arsenal of Fort William ...	} For three years, under the old Regulations.

No 72 of 1861.—The under-mentioned Officers are permitted to proceed to Europe, on leave of absence on Sick Certificate :—

Lieutenant Fendall Currie, of the 1st European Light Cavalry	} For eighteen months, under the new Regulations.
Surgeon Alexander Grant, of the Medical Department, Principal Medical Store-keeper to Government	
	} For fifteen months, under the new Regulations.

No. 73 of 1861.—Lieutenants G. L. Keir and N. R. Burlton, Sub-Assistant Commissaries General, are reported to have passed a successful examination, on the 12th instant, in the tests prescribed in Government General Order, No. 1059, of the 22nd July 1859.

No 74 of 1861.—The under-mentioned Officer is permitted to proceed to Europe, on Furlough on private affairs :—

Lieutenant-Colonel George Walter Williams, of the 29th Regiment Native Infantry, Commissioner of Military Police in the North-Western Provinces, and <i>Ex-Officio</i> Military Secretary to the Government of the North-Western Provinces	} For three years, under the old Regulations.

F. D. ATKINSON, Major,  
Offg. Secy. to the Govt. of India.

## PUBLIC WORKS DEPARTMENT.

### GENERAL.—ESTABLISHMENTS

No. 20.

Fort William, the 29th January 1861.

*Appointments.*—Lieutenant R. F. Angelo, late 41st Native Infantry, and Mr. H. F. White, Probationary Assistant Engineers attached to the Gwalior Division of the Agra and Bombay Road, are appointed permanently to the Public Works Department as Assistant Engineers of the 2nd Class, with effect from the 18th December 1860.

A. G. GOODWIN, Major,  
Offg. Secy. to the Govt. of India.

## ORDERS by the LIEUTENANT-GOVERNOR of BENGAL.

No. 154B.

*APPOINTMENTS.*—The 18th January 1861.—Baboo Mudden Mohun Mojoondar, Officiating Deputy Magistrate and Deputy Collector of Nuddea and Pubna, is vested with the special powers of an Assistant to a Magistrate, described in Clause 3, Section II., Regulation III. of 1821, in those Districts.

The 24th January 1861.—Mr. J. Mackenzie, Deputy Magistrate and Deputy Collector of Shahabad, to officiate as Deputy Collector of Calcutta, Superintendent of Akbarry Revenue of Calcutta, the 24-Pergunnahs, and Hooghly, under Act XXI. of 1856; Collector of Stamps in Calcutta, and Collector, under Act XXXII. of 1860, for the Town of Calcutta and the Suburbs, including Howrah.

The 26th January 1861.—Mr. H. C. Halkett, Judge of Sylhet, is vested with the powers of a Special Commissioner, under Regulation III. of 1828, in that District.

*LEAVE OF ABSENCE.*—The 24th January 1861.—Mr. W. G. L. Lane, Officiating Joint Magistrate and Deputy Collector of Burdwan, for fourteen days, preparatory to proceeding to Europe.

Mr. G. B. Hampton, Deputy Collector and Akbarry Superintendent of Calcutta, &c., for one year on Medical Certificate, under Clause 2, Section V. of the Uncovenanted Absentee Rules.

The 25th January 1861.—Mr. W. J. Allen, Member of the Board of Revenue, for fifteen months on Medical Certificate, under Section VI. of the new revised Absentee Rules.

The 26th January 1861.—The Reverend R. Henderson, Chaplain, St. Andrew's Church, Calcutta, for eighteen months on Medical Certificate, under Section XI. of the new Military Furlough Regulations.

*NOTIFICATION.*—The 14th January 1861.—The name of Native Doctor Judoonath Chatterjee has been struck off the List of Medical Officers in the service of Government.

W. S. SETON-KAIR,  
Offg. Secy. to the Govt. of Bengal.

## Public Works Department,—Bengal.

No. 404.

*APPOINTMENT.*—The 28th January 1861.—Overseer Sergeant W. Kelly, who was transferred by the Government of India in the Public Works Department, in Notification No. 98, dated the 28th May last, to Bengal, is posted to the Berhampore Division.

C. B. YOUNG, Lieut.-Colonel,  
Secy. to the Govt. of Bengal,  
in the Public Works Dept.



**ORDERS by the LIEUTENANT-GOVERNOR, N. W. Provinces.**

**JUDICIAL (CIVIL) DEPARTMENT.**

No. 13A.

*Camp Synee, the 17th January 1861.*

Alli Hosain, Sudder Ameen of Saugor, is appointed to act as Principal Sudder Ameen of Jubbulpore, consequent on the demise of Moulvie Reazool Hussein Khan, and Emamooddeen, 1st Class Moonsiff of Nursingpore, to act as Sudder Ameen of Saugor.

Ashfak Hossein, 2nd Class Moonsiff of Gururwarra, will take charge of the duties of Moonsiff of Nursingpore in addition to his own.

No. 48A.

It is hereby notified, for general information, that Civil Suits arising in the Pergunnah of Heerapore, lately transferred to this Government by the Chirkaree State, and attached to the District of Saugor, will, until further orders, be cognizable, in the first instance, in the Court of the Sudder Ameen of Saugor, whose decisions thereupon will be appealable in ordinary course.

**POLICE DEPARTMENT.**

No. 11A.

*Camp Futtehpoore, the 14th January 1861.*

In modification of Notification No. 54A., dated 22nd December last, Captain E. J. Wild, District Superintendent of Police of the 2nd Grade, is posted to the District of Futtehpoore.

No. 13A.

In modification of Notification No. 55A., dated 22nd December, Lieutenant R. Cadell, District Superintendent of Police of the 3rd Grade, is posted to the District of Furruckabad, and Lieutenant A. B. F. Thomas, District Superintendent of the 3rd Grade, is posted to the District of Muttra.

No. 16A.

In modification of Notification No. 57A., dated 22nd December last, Mr. Darey McArthy, District Superintendent of Police of the 3rd Grade, is posted to the District of Allahabad.

**REVENUE DEPARTMENT.**

No. 37B.

*The 14th January 1861.*

Whereas it appears to the Hon'ble the Lieutenant-Governor that land is required to be taken up by Government, at the public expense, for public purposes, viz, for the erection of closed Post Chokies on the Agra Section of the North-

Western Frontier Customs Line, it is hereby declared that land situated in the Villages indicated in the margin, comprising an area of 1 Beegah and 1 Biswah in Pergunnah Bah, in the District of Agra, is required.

This Declaration is made under Section 2, Act VI. of 1857.

	Beegah.	Biswas.
Mouzah Buragaon	0	3
Natowlee	0	3
Kutchimipoora	0	3
Poearunpoora	0	3
Mow	0	3
Nawlee	0	3
Kooat	0	3
	1	1

No. 53A.

*Camp Synee, the 17th January 1861.*

It is hereby notified, for the information of the public, that the District of Mundlah, in the Jubbulpore Division, offers favorable opportunities for the employment of capital in agriculture, cattle breeding, manufacture of iron, &c.

The terms on which the Government is prepared to grant land in the District on clearing leases are specified in the revised Rules for the grant of waste lands, as contained in the Notification No. 1340A., dated 29th September 1860, published in the *Government Gazette* of the North-Western Provinces, of the 13th November last, page 1100 to 1107, as amended by the Erratum published in the same *Gazette*, North-Western Provinces, dated 15th January 1860, page 54.

Persons desirous of entering on any such undertakings are referred for detailed information as to climate, soils, products, and the relative advantages of the various localities, to Captain G. F. Pearson's published Report on the Mundlah District, copies of which can be had at cost price on application to the Curator of Government Books at Allahabad. Copies of the revised Rules for the grant of waste lands on clearing leases printed in pamphlet form will also be shortly procurable from the same Officer.

**SEPARATE REVENUE (INCOME TAX) DEPARTMENT.**

No. 22A.

*Camp Synee, the 17th January 1861.*

Rugbouns Suhoy, Tehseeldar and Assessor of Bhoegaon, in Zillah Mynpooree, is appointed to act as an Extra Deputy Collector in that Zillah for the purposes of the Income Tax.

**GENERAL DEPARTMENT.**

No. 24B.

*The 12th January 1861.*

Privilege leave of absence for twenty days, from the 5th instant, or from the date on which he may avail himself of it, is granted to Assistant Surgeon Charles Hatchell, Civil Assistant Surgeon of Orai.



Assistant Surgeon J. G. Grant, of Her Majesty's 48th Regiment of Foot, is placed in charge of the Medical duties of the Station during the absence of Assistant Surgeon C. Hatchell.

No. 80A.

*Camp Munda-ki-Surrae, the 15th January 1861.*

Leave of absence, for one week, is granted to Mr G. F. Harvey, Commissioner of the Agra Division, in extension of the leave granted to him in Orders of the 2nd May 1859, No. 1554, to enable him to rejoin his appointment.

POLITICAL DEPARTMENT.

No. 71.

*The 17th January 1861.*

Medals for services during the Mutiny have been received for the under-mentioned gentlemen, who will receive them on application to the Office of the Secretary to Government, North-Western Provinces, at Allahabad :--

No.	Names.	Designation at the time of the Mutiny.
6	Burgess, Lieutenant F. J., 7th N. I. ...	Revenue Surveyor.
6	Cannon, Dr. H. M. ...	Civil Surgeon.
7	Cornwall, Serjeant Major, 4th Lancers ...	Meerut Volunteer Corps.
8	Dunlop, Captain ...	Ditto.
13	Hulloran, Serjeant, 11th N. I. ...	Ditto.
15	Hawes, Trumpeter, 3rd Light Cavalry ...	Ditto.
18	Mahar, Trumpeter, 3rd Light Cavalry ...	Ditto.
24	McKinlay, Trumpeter, 3rd Light Cavalry ...	Ditto.
25	Millard, Serjeant ...	Sub-Assistant Revenue Surveyor.
30	Powys, Lieutenant J., 61st N. I. ...	Assistant Surveyor, Irrigation Department.
31	Rawson, Serjeant Major, 11th N. I. ...	Meerut Volunteer Corps
41	Watson, Dr. G. A. ...	Civil Surgeon.
46	Dunn, Trumpet Major ...	Meerut Volunteer Corps.

By Order of the Hon'ble the Lieutenant-Governor, North-Western Provinces,

(Sd.) G. E. W. COUPER,  
Secretary to Government, N. W. P.

ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.

PUBLIC WORKS DEPARTMENT.

No. 104.

*The 16th January 1861.*

*Transfer.*—Ensign J. S. Tait, Assistant Engineer, from the Upper to the Lower Sirhind Division.

GENERAL DEPARTMENT.

No. 105.

*The 17th January 1861.*

*Transfers.*—Mr. D. G. Barkley, M. A., Assistant Commissioner, from Loodiana to Umballa.

No. 106.

Extra Assistant Commissioner Moulvie Ahmed Ullee is transferred to the Loodiana District, from the date on which he left Umballa.

No. 108.

*The 18th January 1861.*

*Leave.*—The privilege leave, for one month, granted to Lieutenant E. L. Ommanney, Assistant Commissioner, in *Punjab Gazette* of 28th August last, is extended to two months.

No. 111.

The indulgence leave granted to Mr. J. R. E. Gouldsbury, Extra Assistant Commissioner, in the *Punjab Gazette* of the 31st October last, is commuted to leave on private affairs, under Section VIII. of the Uncovenanted Service Leave Rules, and extended to a further period of two months.

R. H. DAVIES,  
Secretary to Govt., Punjab.

MILITARY DEPARTMENT.

No. 13.

*The 16th January 1861.*

2ND PUNJAB INFANTRY.

*Resignation.*—Lieutenant W. P. Fisher, Second in Command, is permitted to resign his appointment, and that Officer's services are placed at the disposal of His Excellency the Commander-in-Chief.

No. 14.

The following Abbottabad Station Order, dated 8th January 1861, by Major O. E. Rothney, Commanding, is confirmed :—

In consequence of increased sickness in the 25th or Huzara Goorkha Battalion, the Officer in Medical charge is authorized to supply (4) four maunds of fire-wood daily for the use of the Hospital, in addition to the (2) two maunds sanctioned in Punjab Government Order No. 487 of the 19th December 1860, as a temporary measure, with effect from the 7th instant.

G. HUTCHINSON, Major,  
Secretary to Govt., Punjab.

**Opium Notification.**

NOTICE is hereby given, that the second Sale of Opium, the provision of 1859-60, will be held at the Exchange Hall, on Wednesday, the 6th of February 1861, at 11 A. M., and will comprize 1,780 Chests, viz. :—

Behar Opium ... ..	1,220
Benares ditto ... ..	560
<b>Total Chests ...</b>	<b>1,780</b>

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 10th November 1860, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 11th and 21st February 1861 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities, that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 11th February 1861, and no Treasury Receipts in full payment of Lots will be accepted after 4 P. M. of Thursday, the 21st February 1861.

4. In addition to the quantity above advertised for Sale, the following quantities, more or less, of Behar and Benares Opium of 1859-60 will be brought to Sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Thursday, 7th March 1861 ...	1220	560	1780
Ditto Wednesday, 10th April " ...	1220	560	1780
Ditto Wednesday, 8th May " ...	1220	560	1780
Ditto Monday, 10th June " ...	1220	560	1780
Ditto Monday, 8th July " ...	1220	560	1780
Ditto Monday, 5th August " ...	1220	560	1780
Ditto Monday, 9th September " ...	1220	560	1780
Ditto Monday, 7th October " ...	1220	560	1780
Ditto Wednesday, 6th Nov. " ...	1220	560	1780
Ditto Thursday, 5th December " ...	1244	601	1845
	<b>12224</b>	<b>5641</b>	<b>17865</b>

By Order of the Board of Revenue,

A. EDEN,

Offg. Junior Secretary.

FORT WILLIAM,  
The 2nd January 1861. }

**Notification, No. 5.**

TO ALL CIVIL TREASURY OFFICERS CONCERNED.

INSTEAD of keeping a separate Memorandum of Bill and Receipt (or Adhesive) Stamps as directed in my Notification, dated 7th ultimo, it will be sufficient in future distinctly to add the supply, and deduct the quantity sold, of such Stamps in the Memorandum of Judicial Stamps, to which should be carried the balance (if any) of the Memorandum of Bill and Receipt Stamps.

**No. 6.**

The abolition of the Leia District, and the establishment of a new District called Bunnoo, in the Punjab, notified at page 117 of the *Calcutta Gazette* of the 12th instant, should be noted for future guidance in the list of Treasuries appended to the Bill Circular.

**No. 7.**

To prevent misapprehension, it is hereby intimated that charges on account of Compensation for losses incurred during the late Mutiny should be supported in account with the original Certificates of the Compensation Commissioner and payees' receipts, and not by audited Bills.

**No. 8.**

The realizations on account of Income Tax under each Schedule, and of Stamps (exclusive of Postage Stamps), should be reported to this Office punctually on the 1st or 2nd of the month following that in which they are brought to account.

E. DRUMMOND,

Acctt. Genl. to the Govt. of India.

FORT WILLIAM;  
ACCTT. GENL.'S OFFICE,  
DURBAR AND REVE. DEPT.,  
The 16th anuary 1861. }

**Notification.**

**No. 9.**

Two hundred (200) blank forms of First Bills of Exchange, Nos. 076051 to 076250, having been plundered in transit to the Deputy Collector of Goruckpore, Treasury Officers are cautioned against negotiating them without the special sanction of this Department.

E. DRUMMOND,

Acctt. Genl. to the Govt. of India.

FORT WILLIAM;  
ACCOUNTANT GENERAL'S OFFICE,  
DURBAR AND REVENUE DEPARTMENT,  
The 21st January 1861. }

**Notice.**  
No. 2115.

TO ALL OFFICERS IN CHARGE OF TREASURIES.

In supersession of the Form of Register of Interest payments on Government Promissory Notes, prescribed in Circular from this Department, No. 899, of the 15th August last, the subjoined Form, combining both a Register for payments and a record of payees' receipts, will in future be accepted from all Treasuries throughout India from the 1st proximo.

2. A Note must be appended at the foot of each Register, exhibiting the total Tax deductions at 3 and 1 per Cent., respectively, as credited in the Treasury Accounts.

3. One Statement for each month's payments, and a separate Statement for each Loan, will be prepared.

4. The Register must be in duplicate, the original being sent to the Accountant with the regular Treasury Accounts, and the Duplicate retained for record.

At the same time a copy of the Register without the payees' signatures should be forwarded to this Department.

(Sd.) E. DRUMMOND,  
*Accountant General to the  
Government of India.*

ACCOUNTANT GENERAL'S OFFICE;  
INTEREST DEPARTMENT,  
*The 17th January 1861.*

PER CENT. LOAN OF DATED .

*We do hereby acknowledge to have received from the Officer in charge of the Treasury the sums shown against our respective names, as follows, being the amount of Interest due to us, as specified:—*

Date of Payment.	Numbers.	Amounts.	Interest for what period.	Holder's name.	Amount of Interest.	Income Tax at 1 per Cent.	Holder's signature.

**Notification, No. 1072.**

TO TREASURY OFFICERS OF THE LOWER PROVINCES.

The District of Leia (Punjab) has been abolished and the Treasury transferred to Dehra Ismael Khan.

2. A new District has been constituted, having its Head Quarters at Bunnoo, to which the Treasury of Dehra Ismael Khan has been transferred. On the Bunnoo Treasury should, in future, be drawn all Service Drafts that would, under the old arrangement of the Districts, have been drawn on the Dehra Ismael Khan Treasury.

F. LUSHINGTON,  
*Acctt., Govt. of Bengal.*

FORT WILLIAM;  
*Office of Acctt. to the Govt. of Bengal,*  
*The 25th January 1861.*

**Circular No. 1073.**

TO TREASURY OFFICERS OF THE LOWER PROVINCES,  
AND SALT AND OPIUM AGENTS.

The immediate attention of Officers who have not already complied with the Circulars of this Office, Nos. 1062 and 1070, dated 22nd December last, and 14th instant respectively, is, under instructions from the Supreme Government, directed to those Orders.

2. The special necessity for the invariably punctual submission of the Returns called for is again expressly pointed out.

F. LUSHINGTON,  
*Acctt., Govt. of Bengal.*

FORT WILLIAM;  
OFFICE OF ACCT., GOVT. OF BENGAL,  
STATEMENT DEPARTMENT,  
*The 26th January 1861.*

**Ecclesiastical.**

THE REVEREND JOSEPH BAILY, of Worcester College, Cambridge, M. A., Assistant Chaplain, has been appointed by the Lord Bishop a Surrogate in this Archdeaconry for granting Episcopal Licences of Marriage.

W. H. ABBOTT, Jr.,  
*Offg. Registrar and Secre'ary.*

CALCUTTA,  
*The 29th January 1861.*

**Notice.**

HINDOO HOLIDAYS IN FEBRUARY 1861.

THE General Treasury will be closed on Thursday the 14th, and Friday the 15th February 1861, on account of the Hindoo Holidays Sree Punchomy.

J. I. HARVEY,  
*Sub-Treasurer.*

GENERAL TREASURY,  
*The 22nd January 1861.*

**Notice.**

BANKERS and Merchants sending Drafts and other Papers to this Office to be impressed with a Stamp are requested to see that all Papers are sent in separate Sheets.

It is not sufficient to remove the covers from Books without detaching the leaves from each other.

E. W. PERRY,  
*Offg. Superintendent.*

SUPDT. OF STAMPS OFFICE,  
*The 13th December 1860.*

# CALCUTTA UNIVERSITY.

## NOTICE.

THE First Examination in Arts for 1862 will be held at all places where the Entrance Examination is now held, and will commence on the first Monday of December next.

By Order of the Vice-Chancellor,  
H. SCOTT SMITH, A. B.,  
Registrar.

CALCUTTA UNIVERSITY, }  
The 28th January 1861.

# CALCUTTA UNIVERSITY.

## NOTICE.

THE special provision contained under paragraph 2 of the Amended Regulations for the Degree of Licentiate in Law, and under paragraph 2 of the Amended Regulations for the Degree of Bachelor of Law, and under paragraph 2 of the Amended Regulations for the Degree of Licentiate of Civil Engineering, will cease from and after January 1863.

By Order of the Vice-Chancellor,  
H. SCOTT SMITH, A. B.,  
Registrar.

CALCUTTA UNIVERSITY, }  
The 28th January 1861.

# CALCUTTA UNIVERSITY.

## SUBJECTS

FOR THE ENTRANCE EXAMINATION OF 1862.

## English.

Goldsmith ... Deserted Village.  
Cowper ... Retirement, down to  
" And then enjoy an Eden ere its fall."  
Essays from the Rambler, on Moral Duties,  
Nos. 7, 8, 17, 29, 32, 43, 78, 81, 85, 108,  
111, 127, 154.  
Life of Francisco Pizarro, 40 pages, Family  
Library, No. 89.  
The Greenland Whale, 30 pages, Naturalist's  
Library, Vol. 6.  
Extracts from Cook's first Voyage, containing  
a particular description of the Island of  
Otaheite.

## Latin.

Cicero ... De Senectute, and De Amicitia.  
Virgil ... Book XII.

## Greek.

Euripides ... Alcestis.  
Xenophon ... Cyropædia, Books VII. & VIII.

## Hebrew.

Book of Genesis.

## Sanscrit.

Raghuvansa ... Book I. to IX.  
Vikramowajic.

## Bengali.

A Volume which is now in course of publication  
for the University.

## Arabic.

Alif Laila ... Nights 1 to 50.  
Nafhat-al-yaman.. Chaps I and II.

## Persian.

Gulistan ... Chaps. 1, 2, 3, and 4.  
Bostan ... " 1, 2, and 4.

## Hindee.

Ramayan ... Books 2nd and 3rd.

## Urdu.

Ikhwan-oos-Sofa.  
Khiradaproz, No. III. of the School Book Society.

## Oorya.

Hitopodesh.

## Armenian.

The History of Armenia ... First three Chapters.

By Order of the Vice-Chancellor,  
H. SCOTT SMITH, A. B.,  
Registrar.

CALCUTTA UNIVERSITY, }  
The 28th January 1861.

# CALCUTTA UNIVERSITY.

## SUBJECTS

FOR THE FIRST EXAMINATION IN ARTS, 1863.

## English.

Milton ... Paradise Lost, Books I.,  
II., and III.  
Dryden ... Flower and the Leaf.  
Byron ... Description of Waterloo  
(Childe Harold, Canto  
III.)  
Hallam ... History of the Literature of  
Europe, First three  
Chapters.  
Hepworth Dixon ... Life of Admiral Blake,  
Chapters I., VI., VII.,  
IX., and X.

## Latin.

Livy ... Book XXI.,  
Cicero ... Tusc. Disp. Book I.  
Virgil ... Æneid, Books II. and III.

## Greek.

Thucydides ... Book III.  
Plato ... Crito.  
Sophocles ... Antigone.

## Bengali.

Raghuvansa.  
Mohabbharut ... Third Book.

## Sanscrit.

Kiratarjunya.  
Mudrarakhasha.

## Hindee.

Tulssee Doss's Ramayan.  
Subha Bilash.

## Arabic.

Ikhwan-al-Sofa.  
Tarekh-al-Kholfa (1st half).

## Persian.

Sekander Nameh ... } 1st half of each.  
Abual Fazl's Letters.

## Urdu.

Ikhwan-al-Sofa.  
Davani Sonda (Khasseedas's).

## Oorya.

Bishnu Surma's Hitopodesh.  
Butris Singhasan.

By Order of the Vice-Chancellor,  
H. SCOTT SMITH, A. B.,  
Registrar.

CALCUTTA UNIVERSITY, }  
The 28th January 1861.



**Calcutta Stamp Office.**

*The 22nd December 1860.*

WITH reference to the present applications made to this Office for the impressment of Stamps on executed Instruments, the attention of the Public is directed to Section III. of the new Stamp Act, which enjoins a minimum-penalty of One Hundred Rupees on persons making, executing, or signing Deeds, Instruments, and Writings engrossed on unstamped or insufficiently stamped Paper. Parties are accordingly requested to send their documents to be stamped before execution, as they can only be impressed after signature, on proof that the omission arose from "accident, ignorance, inadvertence, or from other unavoidable cause," and upon payment of the penalties specified in Clause 2, Section XIII. of the said Act.

G. B. HAMPTON,  
*Collector of Stamps.*

**Calcutta Stamp Office.**

*The 29th January 1861.*

NOTICE is hereby given that Mr. Richard Edmund Ken Wilkinson has been appointed a Stamp Vendor at No. 3, Hare Street, in the Town of Calcutta.

G. B. HAMPTON,  
*Collector of Stamps.*

**Notice.**

THE Public are hereby informed that, from this date, the power of endorsing documents protecting Salt, according to the provisions of Section XLVII. Regulation X. of 1819, has been withdrawn from the following Chowkies of the Jellalore Division:—

Chowkey Chomook,  
" Errinch,  
" Bahiree,  
" Contai.

At the following two new Stations documents protecting all Salt passing by or near those Stations must be examined and endorsed under the conditions of Section XLVII. Regulation X. of 1819:—

*Bhaitghur.*—On the South bank of the Bogdah.  
*Hidgelee Point.*—On the left bank of the Russulpore River.

A. MONEY,  
*Controller.*

OFFICE OF CONTROLLER OF  
GOVT. SALT CHOWKIES,  
*The 28th December 1860,*

**Notice.**

THE Office of the Executive Engineer of Calcutta Canals has been moved from No. 5, Park Street, to No. 8, Lower Circular Road, opposite Elysium Row.

*Sheriff's Office, the 5th January 1861.*

NOTICE is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Monday, the Fourth day of February next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

JOHN COCHRANE,  
*Sheriff.*

সরিক আফিস জানওয়ারি ১৮৬১ সাল ।

সমাচার দেওয়া যাইতেছে যে আগামি ৪ ফিব্রিওয়ারি সন ১৮৬১ সাল সোমবার দুই প্রহরের সময় কলিকাতার কোর্ট উইলি-এমের এবং তাহার অন্তঃপাতি যে সকল স্থান তন্নিমিত্ত বঙ্গ দেশের কোর্ট উইলি-এমের সুপ্রেম কোর্ট আপন আদালত ঘরে ওয়েরটরমিনর এবং এডমাইরেলটি অর্থাৎ মহা সমুদ সল্পকীয় মোকদমা নিল্লাস্তি জন্য এক সেশিয়ান অর্থাৎ মিছিল করিবেন ।

এই সেশিয়ান জতকাল পর্য্যন্ত বসিবেক তাহার প্রথম দিবস দুই প্রহরের সময় তাহার পর প্রুতি দিবস এগারো ঘটটার সময় বসিবেক এ বিষয় সকলে অরণ রাখুন ।

JOHN COCHRANE,  
*Sheriff.*

**Notice**

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,  
*Magistrate.*

# ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the two Khas Mehals, situated in the District of Midnapore, and mentioned in the Statement hereto annexed, will be put up to Sale under Orders of Government, contained in their Under-Secretary's letter addressed to the Secretary to the Board of Revenue, under date the 3rd November 1859, No. 2722, in the Midnapoor Collectorate, on Friday, the 1st February 1861, corresponding with the 21st Maugh 1268 Umlee. The purchasers of such Mehals will be subject to the Conditions laid down below :—

## CONDITIONS OF SALE.

- 1st.—Estates to be sold to the highest bidders above the upset price.
- 2nd.—When the amount of purchase money does not exceed 100 Rupees, the whole amount to be paid down at once. When the amount of purchase money exceeds 100 Rupees, a deposit of Rupees 25 per Cent. to be at once made upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one, and the Mehal will be again put up to Sale.
- 3rd.—The Sale to be subject to existing leases, and to the rights conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident Cultivators who have signed the Jummabundee made by the Revenue Authorities.
- 4th.—The annual Embankment charges of those Mehals which are assessed with such charges will be paid by the purchasers as heretofore paid by Government proportionately with other Zemindars. The executive arrangements for the repairs and maintenance of the Embankments will remain in force.
- 5th.—The amount recorded in the subjoined description of the Mehals under the heading of Sudder Jumma represents the amount for which the new Proprietor will be liable on account of the Government Revenue of each Estate.
- 6th.—The right of Government to all Minerals to be reserved.

Number.	Towjee Number.	Names of Mehals and Pergunnahs.	Area.	Sudder Jumma.	Upset price.	REMARKS.
			B. C. D.	Rs. As. P.	Rs. As. P.	
1	191	Kedar Koond Estate.				
...	...	Gogram, Pergunnah Kedar Koond	1,118 5 6	724 11 8½	1,920 13 7½	The farming lease of these Mehals will expire in 1864-65=1271 Umlee. The rent paid on such lease is the amount shown in Column 5.
2	...	Ambadeeghee, Pergunnah Kedar Koond	488 11 12	379 1 3	1,020 4 0½	

N. B.—These two Estates were sold in this Collectorate on the 10th October last, but on account of the default of the purchaser they are now to be re-sold.

KUMULAKUNT BYSACK,  
Deputy Collector, in charge of Treasury.

MIDNAPUR COLLECTORATE, }  
The 31st December 1860. }

## Bonded Warehouse.

NOTICE is hereby given to the Holder of Warrant No. 10104, dated 24th March 1859, for eighteen Frames and 242 Rolls of Felt imported by the Ship *Royal Stuart*, and deposited in the Warehouse by MESSRS. JOHN MORRISON, NEWSON, & Co., that if the rent due thereon is not paid within one month from this date, the Association will proceed, under the 20th of its Bye Laws, to sell the same or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. J. WOOD,  
Secretary.

CALCUTTA, }  
The 15th January 1861. }

## Bonded Warehouse.

NOTICE is hereby given to the Holder of Warrant No. 10600, dated 15th July 1859, for fifty Frames F. R. of Patent Felt imported by the Ship *Augustus Wattenbach*, and bonded by Baboo Beharryloll Day, that if the rent due thereon is not paid within one month from this date, the Association will proceed, under the 20th of its Bye Laws, to sell the same or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. J. WOOD,  
Secretary.

CALCUTTA, }  
The 15th January 1861. }

## ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of 24-Pergunnahs, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government dated the 3rd November 1859, No. 2722, in the 24-Pergunnahs' Collectorate on the 4th February 1861 and following days, corresponding with 23rd Magh 1267 B. S. The purchaser of such Mehals will be subject to the Conditions laid down below :—

## CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the Right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jumma-bundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The right of Government to all Minerals to be reserved :—

Number.	Number on the Torjee.	Name of Mehal and Pergunnah.	Area of Mehal.	Sudder Jumma.	Upset Price.	REMARKS.
			B. C. Ch. G.	Rs. As. P.	Rs. As. P.	
1	30	Pergunnah Magoorah Chuck Bollibag...	190 3 11 0	182 4 1	364 8 2	
2	41	Ditto Mooragatcha, Mouzah Looda, &c.	*689 16 2 12½	703 7 11	1406 15 10	* An undetermined claim to 50B. 10C. 7Ch. of this area as rent-free.
5	73	Pergunnah Sahapore, Mouzah Ramlo-chunpore, &c.	649 19 8 0	650 10 5	1101 4 10	
6	86	Pergunnah Magoorah, Mouzah Chundorant	185 19 12 0	198 10 9	397 5 6	
7	111	Pergunnah Mooragatcha, Mouzah Kannarpole, &c.	11493 3 0 0	11518 11 0½	23037 6 0½	
8	113	Pergunnah Azimabad, Mouzah Allipore, &c.	5138 11 0 0	6516 11 2	13033 6 4	An undetermined claim to 171B. 14C. of this area as rent-free.
10	154	Pergunnah Magoorah, Mouzah Chulwarce, &c.	16745 11 10 0	17063 12 2	35027 8 4	An undetermined claim to 471B. 18C. 8Ch. 15G.
14	310	Pergunnah Mooragatcha, Mouzah Dabipore, &c.	1012 1 0 0	1216 7 8	2432 15 4	
15	311	Pergunnah Mooragatcha, Mouzah Ektara, &c.	4121 0 2 11	2725 0 0	5450 0 0	An undetermined claim to 738B. 10C. 6Ch.
16	312	Pergunnah Mooragatcha, Mouzah Bel-singah, &c.	10635 10 0 10	8799 7 0	17598 14 0	An undetermined claim to 667B. 17C. 3Ch.
19	336	Pergunnah Sahapore, Mouzah Bonemolypore, &c.	12566 11 14 5	For 1267 B. S. 10712 13 9 For 1268 B. S. 10722 6 10 For 1269 B. S. 10732 0 0 For 1270 B. S. 10741 9 1 From 1271 to 1277 per year. 10752 14 6	21511 13 0	
22	352	Pergunnah Baleah, Mouzah Nowhazare, &c.	3372 6 7 0	5352 3 2	10704 6 4	An undetermined claim to 260B. 2C. 9Ch.
21	374	Pergunnah Hattaghur, Mouzah Gopalnagore, &c.	502 10 3 0	483 13 2	967 10 4	
25	384	Pergunnah Boridhoty, Mouzah Monoran, &c.	10042 1 5 0	7239 4 8½	14578 9 6	An undetermined claim to 818B. 6C. 14Ch.
26	411	Pergunnah Magoorah, Mouzah Dhonkhola, &c.	2071 15 0 9	2551 3 6	5102 7 0	An undetermined claim to 154B. 8C. 15Ch. 7½G.

Number.	Number on the Towhee.	Name of Mehal and Pergunnah.	Area of Mehal.	Sudder Jumma.	Upset Price.	REMARKS.
27	412	Pergunnah Magoorah, Mouzah San-poolcooreah ...	641 5 0 0	589 10 10	1179 5 8	An undetermined claim to 78B. 7C. 8Ch.
29	1531	Pergunnah Hatteaghur, Mouzah 2nd Bhuggobanpore ...	2362 8 4 0	1241 5 0	2482 10 0	
30	414	Pergunnah Mooragatcha, Mouzah In-soorbareah, &c. ...	1586 0 0 0	775 16 0	1561 15 0	
33	432	Pergunnah Hatteaghur, Abad Kadoolah &c. ...	0808 13 0 0	From 1207 to 1274 B. S. per year. 2554 5 2 For 1275. 2575 1 3 For 1276. 2595 11 3 For 1277. 2637 1 6 For 1278. 2678 7 7 For 1279. 2719 13 10	5439 11 8	
36	443	Pergunnah Pechacooly, Mouzah Kurri-bariah, &c. ...	4852 13 11 11	5506 3 2	11132 0 4	
37	444	Pergunnah Boridhoty, Mouzah Bung-seellurpore, &c. ...	2224 0 0 0	2625 0 0	5250 0 0	
38	953	Pergunnah Habilisohar, Mouzah Konah	1 1 10 0	2 0 5	4 0 10	
40	1072	Pergunnah Calcutta, Mouzah Chundi-bareah ...	111 10 0 0	68 14 3	137 12 6	
47	1073	Pergunnah Mooragatcha, Mouzah Mo-sunaree, &c. ...	447 7 11 0	237 8 0	475 0 0	
48	1074	Pergunnah Calcutta, Mouzah Teghur-raah, &c. ...	306 16 0 0	194 14 7	389 13 2	
49	1075	Pergunnah Hatteaghur, Mouzah Saru-bareah ...	552 18 0 0	215 9 8	431 3 4	
58	1670	Pergunnah Calcutta, Mouzah Titta-ghurra ...	1 1 0 0	0 15 8	1 15 4	
59	1671	Ditto ...	0 4 0 0	0 3 1	0 6 2	
60	1679	Ditto ...	1 1 11 0	1 3 7	2 7 2	
61	1701	Ditto ...	5 1 8 0	3 6 2	6 12 4	
62	1708	Ditto ...	0 4 8 0	0 3 4	0 6 8	
63	1709	Ditto ...	2 3 12 0	1 7 4	2 14 8	
64	1710	Ditto ...	1 5 0 0	0 13 4	1 10 8	
65	1711	Ditto ...	0 13 12 0	0 7 4	0 14 8	
66	1712	Ditto ...	1 15 15 0	1 0 5	2 0 10	
67	1715	Ditto ...	7 0 0 0	4 10 8	9 5 4	
68	1716	Ditto ...	3 17 0 0	2 9 1	5 2 2	
69	1719	Ditto ...	0 16 0 0	0 8 7	1 1 2	
70	1720	Ditto ...	0 18 0 0	0 9 7	1 3 2	
71	1721	Ditto ...	1 5 0 0	0 13 4	1 10 8	
72	1723	Ditto ...	0 10 4 0	0 5 6	0 11 0	
88	1405	Pergunnah Magoorah, Mouzah Chouttee	0 5 6 0	0 9 2	1 2 4	
89	1498	Pergunnah Azimabad, Mouzah Gabbando ...	1 16 0 0	1 8 0	3 0 0	
3	42	Pergunnah Hatteaghur, &c., Mouzah Bansbareah, &c. ...	284 2 7 8	130 0 0	130 0 0	
4	46	Pergunnah Hatteaghur, Mouzah Bindalunpore, &c. ...	214 0 12 1	110 0 0	110 0 0	
11	166	Pergunnah Hatteaghur, &c., Mouzah Rajarampore, &c. ...	1334 15 2 12	600 0 0	600 0 0	
32	425	Pergunnah Hatteaghur, Mouzah Kassimogore ...	8842 1 8 0	5000 0 0	5000 0 0	
34	435	Pergunnah Hatteaghur, Abad Gobind-pore ...	678 14 0 0	370 0 0	370 0 0	
35	437	Pergunnah Pechacooly, Mouzah Semoolbareah, &c. ...	535 11 4 0	560 14 9	560 14 9	
13	289	Pergunnah Meddenmullo, Mouzah Kishorepore, &c. ...	160 18 6 0	78 13 2	100 0 0	
31	423	Pergunnah Hatteaghur, Abad Belpoolcooreah ...	6461 14 4 0	2283 13 11	3262 12 1	
41	1060	Pergunnah Myhoty, Mouzah Eam-pore, &c. ...	519 16 8 0	413 2 9	543 2 10	
57	1158	Pergunnah Calcutta, Mouzah Khurram-bah, &c. ...	1674 6 3 10	774 9 4	958 14 10	
84	1365	Pergunnah Bazidpore, Mouzah Luckhinathpore, &c. ...	157 16 11 10	102 0 1	120 0 1	

C. H. CAMPBELL,  
Offg. Collector.

COLLECTOR'S OFFICE;  
24-PERGUNNAHS,  
The 2nd January 1861.



## NOTICE.

In the event of these Dividends remaining Unclaimed for six months from this date they will be paid into the Court :—

IN THE MATTER OF JUGGESSUR LAHA, AN INSOLVENT.

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.	Amount of Claim, Company's Rupees.			1st Dividend at 5 per Cent, 4th June 1859.		
	Rs.	As.	P.	Rs.	As.	P.
Anundchunder Seermoney	1600	0	0	80	0	0
Anundmoyee Dossee	35	0	0	1	12	0
Anundochunder Halder	582	15	0	29	2	3
Anundobehary Roy	115	0	0	5	12	0
Buddinauth Surbobhoom	500	0	0	25	0	0
Bissonauth Holdar	1608	5	9	80	6	9
Brojogapence Dossee	113	15	0	5	11	3
Bissessur Sein	530	0	0	26	8	0
Bemola Dabee	203	0	0	10	2	6
Bycuntanauth Bonnerjee	15	11	3	0	12	6
Bissessur Sein	529	14	6	26	8	0
Bhootmath Chatterjee	100	0	0	5	0	0
Bacharam Chatterjee	174	0	0	8	11	3
Brojololl Shaw	1067	11	9	53	6	3
Bissonauth Chatterjee	500	0	0	25	0	0
Bhurto loll Lallah	140	0	0	7	0	0
Bycoontanauth Dutt	151	2	0	7	8	10
Bhogowanchunder Roy Chowdry	87	13	0	4	6	3
Bissonauth Turkobhoosun	15	0	0	0	12	0
Brojomohun Doss	30	1	3	1	8	0
Chundernauth Chatterjee	1500	0	0	75	0	0
Callypoddo Chowdry	28	0	0	1	6	6
Callycoomar Roy	450	0	0	22	8	0
Callycoomar Bose	469	7	6	23	7	6
Callypoddo Dabee	50	0	0	2	8	0
Callydoss Paul	171	15	6	8	8	9
Comolemoney Bewah	1000	0	0	50	0	0
Chundermoney Dossee	50	0	0	2	8	0
Callysunker Chatterjee	6	3	3	0	5	0
Dabeychurn Paulit	164	5	6	8	3	6
Dumonoyee Dabee	220	0	0	11	0	0
Dhoondoochunder Mookerjee	233	15	6	11	11	3
Doorgapersaud Roy Chowdry	1000	0	0	50	0	0
Dabeechurn Day	612	14	3	30	10	6
Dinomoyee Dabee	100	0	0	5	0	0
Fuckeerchund Molly	130	15	0	6	8	9
Godadhur Bose	109	0	0	5	7	3
Gooroodoss Day	225	0	0	11	4	0
Goopeekisto Mookerjee	200	0	0	10	0	0
Gunganarain Ghose	15	0	0	0	12	0
Golaum Hossein Shaik	51	0	0	2	8	9
Gobinchunder and Rajcoomar Mookerjee	500	0	0	25	0	0
Gunnerchunder Laha	6000	0	0	300	0	0
Hurrischunder Mookerjee	1000	0	0	50	0	0
Issurchunder Sircar	1300	0	0	65	0	0
Juggendronauth Roy	224	0	0	11	3	3
Juggomohun Chuckerbutty	109	14	0	5	8	0
Issurchunder Bannerjee	49	0	0	2	7	3
Issurchunder Mookerjee	10	0	0	0	8	0
Joynarain Paul	50	0	0	2	8	0
Kameenee Dabee	1250	0	0	62	8	0
Kistosoonder Roy	79	0	0	3	15	3
Khetterraohun Dey	211	15	6	10	9	6
Kaustonarain Gupta	100	0	0	5	0	0
Kallypresno Sein	2	0	0	0	1	6
Kristo Dhane Chuckerbutty	150	0	0	7	8	0

Names of Creditors.	Amount of Claim, Company's Rupees.	1st Dividend at 5 per Cent, 4th June 1859.
	Rs. As. P.	Rs. As. P.
Kadarnauth and Gopaulehund Kurmoker	150 0 0	7 8 0
Kristochunder Bhattacharjee	25 0 0	1 4 0
Kristochunder Shome	25 0 0	1 4 0
Lallehund Biswas	40 0 0	2 0 0
Modoosoodun and Nundoooomar Chatterjee	102 13 3	9 10 3
Modoosoodun Mookerjee	803 12 0	40 8 0
Munmoheenee Dossee	127 8 0	6 6 0
Mohindronauth Dutt	5132 4 0	256 9 9
Moheschunder Sett	355 0 0	17 12 0
Modoosoodun and Dwarka Doss	3000 0 0	150 0 0
Mohendronauth Bose	701 0 0	35 3 3
Moheschunder Cobraj	300 0 0	15 0 0
Maudnechunder Mitter	82 10 0	4 2 0
Muddenloll Lallah	61 0 0	3 0 9
Moddoosoodun Coondo	50 0 0	2 8 0
Muttydossee	303 12 0	15 3 0
Mothoornauth Bose	15 0 0	0 12 0
Manickchand and Beedeeshund	251 0 0	12 8 9
Mohadeb Missry	24 0 0	1 3 3
Mohessuree Dabee	1500 0 0	75 0 0
Norango Singhee	300 0 0	15 0 0
Neebaronechunder Bannerjee	1673 6 9	83 10 9
Neehmoney Bannerjee	100 0 0	5 0 0
Nundoooomar Mookerjee	15 11 3	0 12 6
Nilmoney Biswas	19 13 3	0 15 9
Nundoooomar Roy	49 0 0	2 7 3
Ombiccashurn Biswas	684 0 0	34 3 3
Okhoyram and Hurruckhund	972 0 0	48 9 6
Obhoychurn Mitter	101 9 0	5 1 3
Ondpersaud Lallah	21 0 0	1 0 9
Prosonomoyee Dabee	762 0 0	38 1 6
Parbuttychurn Roy Chowdry	2565 0 0	128 4 0
Premchunder Bhattacharjee	55 0 0	2 12 0
Poornochunder Mitter	112 0 0	5 9 6
Premchand Day	400 0 0	20 0 0
Pearymohun Mitter	7 0 0	0 5 6
Purressnauth Ghose	100 0 0	5 0 0
Rameallycoomar Chatterjee	397 0 0	19 13 3
Rangobindo Bhattacharjee	353 8 6	17 10 6
Ramehund and Dwarkanauth Coondoo	551 0 0	27 8 9
Rabottee Dabee	598 0 6	29 14 6
Rogooram Chuckerbutty	1631 10 3	81 11 9
Ramlall and Buddricka Doss	1000 0 0	50 0 0
Rambromo Chuckerbutty	470 0 0	23 8 0
Ramdhone Chuckerbutty	370 3 9	18 8 3
Ramprawn Roy	750 0 0	37 8 0
Ramdhone Purramanick	50 0 0	2 8 0
Radhamoney Dossee	787 8 0	39 6 0
Ruggomohun Saha	58 13 6	2 15 0
Roychurn Dutt	7623 12 6	381 3 0
Ramcomole Bannerjee	112 0 0	5 9 6
Radhika Chowdryan	522 7 0	26 2 0
Ramjeechun Coondoo	175 10 6	8 12 6
Ramechunder Roy	10 0 0	0 8 0
Rasbeharry Saha	36 0 0	1 12 0
Rackaldoss Paul	60 0 0	3 0 0
Saudoochurn and Bankoololl Singhee	8000 0 0	400 0 0
Seetaram Toolseeram	1100 0 0	55 0 0
Sumboochunder Halder	60 0 0	3 0 0
Susteechurn Roy	100 0 0	5 0 0
Sadasib Chuckerbutty	2500 0 0	125 0 0
Sumboochunder Bose	1400 0 0	70 0 0
Surroopchunder and Ramsaugore Coondoo	219 8 3	10 15 9
Shameoomar Biswas	32 2 6	1 9 9

Names of Creditors.	Amount of Claim, Company's Rupees.	1st Dividend at 5 per Cent, 4th June 1859.
Troepoorashoondery Dabee ...	1600 0 0	80 0 0
Tarruckehunder Ghose ...	449 0 0	22 7 3
Tarraneephurn Bose ...	1500 0 0	75 0 0
Tarapersand Bonnerjee ...	2 13 3	0 2 3
Woojolmoney Dossee ...	1024 4 6	51 3 9
Rajkisto Day and Gungachur Day ...	6500 0 0	325 0 0
	Co.'s Rupees ...	4302 8 9

E. D.

IN THE MATTER OF CHARLES LAVERACK BROWN, AN INSOLVENT.

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.	Amount of Claim, Co.'s Rs.	1st Dividend at 7 per Cent, 29th Oct. 1859.
Amed, Baker ...	25 0 0	1 12 0
Day and Co., K. C. ...	40 0 0	2 12 10
Gilbert and Co., W. H. ...	120 0 0	8 6 5
Harton and Co. ...	50 0 0	3 8 0
Muddenmohun Doss ...	30 0 0	2 1 7
Obeyram, Milkman ...	19 10 3	1 6 0
Paxton, A. ...	122 0 0	8 8 8
Phoenix Newspaper Proprietor ...	15 0 0	1 0 10
Ross, J. ...	450 0 0	31 8 0
Ross, J. for Rent ...	120 0 0	8 6 5
Surroopchunder Day ...	27 0 0	1 14 2
Shaw and Co. ...	63 0 0	4 6 7
	Co.'s Rupees ...	75 11 6

E. E.

IN THE MATTER OF EDWIN DELANOUGEREDE, AN INSOLVENT.

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.	Amount of Claim, Company's Rupees.	1st Dividend at 7 per Cent, 3rd December 1859.
Ahmuty and Co. ...	80 0 0	5 9 7
Ameer, Milkman ...	35 0 0	2 7 2
Akbur, Mistry ...	26 0 0	1 13 2
Abdool Gofour ...	21 3 0	1 7 8
Buddy Doss ...	3 0 0	0 3 4
Bampton, F. ...	100 0 0	7 0 0
Bissonauth (Matman) ...	6 0 0	0 6 8
Bachoo, (Clothman) ...	13 0 0	0 14 7
Brojo, (Grass Cutter) ...	12 0 0	0 13 5
Bungsee Mistry ...	3 0 0	0 3 5
Cooper, A. ...	32 0 0	2 3 10
Cook and Co. ...	6 0 0	0 6 8

Names of Creditors.	Amount of Claim, Company's Rupees.	1st Dividend at 7 per Cent, 3rd December 1859.		
		Rs.	As.	P.
Catholic Church	48 0 0	8	5	10
Dhono Sing	65 0 0	4	8	10
Gobindehunder Sein	7465 0 0	522	8	10
Gocoolehunder Daw	32 18 0	2	4	9
Gungachurn Ghose	45 0 0	3	2	5
Gopaul Bearer	15 0 0	1	0	10
Goluck, (Matman)	5 0 0	0	5	7
Gunga Sing Jemadar	51 0 0	3	9	2
Gaspar, J. L.	135 0 0	9	7	2
Gones Harrow and Doorgaram (Mistrees)	41 7 0	2	14	8
Gowsee, (Butcher)	15 0 0	1	0	10
Hurranand Chuckerbutty	4 8 0	0	5	1
Hollingberry, R. H.	19 8 0	1	5	10
Hurrynarain and Purromessur Mistrees...	2 6 0	0	2	8
Juddonauth Sein	112 12 9	7	14	5
Kally, (Butterman)	25 0 0	1	12	0
Kistomohun Chowdry	25 0 0	1	12	0
Kistomohun Chunder	12 12 0	0	14	3
Kistomohun Paul	35 0 0	2	7	2
Kally Coondoo	35 0 0	2	7	2
Luckun (Brassman)	31 0 0	2	2	9
Lallehund (Painter)	2 0 0	0	2	2
Lackersteen G. F.	270 12 9	18	15	4
Lutchminaram and Mohess Doss	73 0 0	5	1	9
Municipal Commissioners' Office	18 12 0	1	5	0
Muttyloll Chatterjee	130 0 0	9	1	7
Mohendrololl Ghose	35 0 0	2	7	2
Merrick, G.	45 0 0	3	2	5
Mothoormohun Soor	358 12 0	25	1	10
Mungloo Durjee	10 0 0	0	11	2
Muddoo Brassman	12 0 0	0	13	6
Nazir Tailor	10 0 0	0	11	2
Nilmoney, Jeweller	10 0 0	0	11	2
Nazim, Tailor	20 0 0	1	6	5
Oliver, H.	101 0 0	7	1	1
Premchand, Coirman	6 0 0	0	6	8
Panchoo Baboo	12 0 0	0	13	5
Rooploll Day	65 0 0	4	8	10
Radanauth Mistry	90 0 0	6	4	10
Ramdya Naik	16 0 0	1	1	11
Ramsoonder Mullick	30 0 0	2	1	7
Surroopdoss Bonnerjee	170 13 6	11	15	4
Sibchunder Dutt	52 0 0	3	10	3
Sewsurrin Sing	4 0 0	0	4	5
Saobul and Bonomally, Mistrees	45 0 0	3	2	5
Sonawoolah Tailor	46 0 0	3	3	6
Thomas, A.	800 0 0	56	0	0
Thonoo Sing	25 0 0	1	12	0
Takoordos Paul	7 15 0	0	8	11
Tolun, Chinaman	15 0 0	1	0	10
Toulers, Tailor	15 0 0	1	0	10
Tinoo, Sawyer	64 12 6	4	8	7
Tarrachund Mookerjee	8 8 0	0	9	6
Unnangomoney Dossee	560 0 0	39	3	2
United Service Library	24 0 0	1	10	11
Co.'s Rupees ...		819	13	2



IN THE MATTER OF SUNGUM LALL, AN INSOLVENT

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.	Amount of Claim, Company's Rupees.	1st Dividend at 3 per Cent, 14th April 1860.		
		Rs.	As.	P.
Ashburner & Co. ...	3037 8 0	91	2	0
Bunkabeharree Lall ...	1031 4 6	30	15	0
Bhowanee Doss and Beharee Loll ...	112 10 6	3	6	1
Bullukee Doss ...	463 14 3	13	14	8
Eastman & Co. ...	275 0 0	8	4	0
Gokool Baboo ...	1002 13 0	30	1	4
Hurrischunder Bose ...	425 0 0	12	12	0
Hoare, Miller & Co. ...	1406 4 0	42	3	0
Hurrischunder Bose ...	6741 10 0	202	3	11
Humnan Doss, Jumoonah Doss ...	22056 5 3	661	11	1
Juggessur Sein ...	453 12 0	13	9	10
Jumnapersand Brahmin ...	360 0 0	9	0	0
Koonjoololl Byjeenauth ...	165 12 0	4	15	7
Livingstone, Withers & Co. ...	1209 6 0	36	4	6
Mirza Abdool Kurreem ...	376 0 0	11	4	5
Mukhunloll Greedhareeloll ...	4106 4 3	123	3	0
Obhoychurn Goho ...	3724 8 0	111	11	9
Poorundoss Bhoyrubpersand and Mokim Brahmin ...	644 5 9	19	5	4
Radanauth Doss and Monohur Doss ...	2700 0 0	81	0	0
Radanauth and Callynauth Dhur ...	1300 0 0	39	0	0
Sibnauth Dhur ...	1410 15 0	42	5	3
Shaik Rohomartwoollah ...	50 0 0	1	8	0
Sadulsing Byjeenauth ...	739 7 0	22	2	11
Taraneechurn Bose ...	4425 0 0	132	12	0
Ukhoycoomar Dhur ...	527 3 6	15	13	1
Co.'s Rupees ...		1760	8	9

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ESTATE LOUIS ALEXANDER QUILLET, AN INSOLVENT.

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.	Amount of Claim, Company's Rupees.	1st Dividend at 70 per Cent, 14th April 1860.		
		Rs.	As.	P.
Anderson & Co. ...	70 0 0	49	0	0
Bissonauth Law & Co. ...	5 0 0	3	8	0
Eastman & Co. ...	30 0 0	21	0	0
Goberdhon Doss Lalla ...	100 0 0	70	0	0
Hunter & Co. ...	20 0 0	14	0	0
Honsanee, Office Coachman ...	7 13 6	5	7	10
Rammohun, Office Coachman ...	12 0 0	8	6	5
Co.'s Rupees ...		171	6	3

## IN THE MATTER OF ANNIE GILLESPIE SKINNER, AN INSOLVENT.

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.	Amount of Claim, Company's Rupees.	1st Dividend at 12 per Cent, 14th April 1860.		
		Rs.	As.	P.
Baneemadub, Boxwallah	60 0 0	7	3	2
Bhoobunmohun Adicary	10 0 0	1	3	2
Bell & Co., W.	300 0 0	36	0	0
Bance (Washerman)	32 0 0	3	13	5
Buddenchunder Sircar	15 0 0	1	12	10
Boicanto Ghose	25 0 0	3	0	0
Durreah (Khansamah)	108 0 0	12	15	4
Forbes & Co.	20 0 0	2	6	5
Gervain & Co.	250 0 0	30	0	0
Gomanee	50 0 0	6	0	0
Golam Goussee (Butcher)	18 0 0	2	2	7
Grischunder Shaw	100 0 0	12	0	0
Gossain (Milkman)	20 0 0	2	6	5
Hamilton and Co.	45 0 0	5	6	5
Harman and Co.	60 0 0	7	3	2
Hingun (Khansamah)	50 0 0	6	0	0
Harraden and Co.	45 0 0	5	6	5
Jusseemooddeen	50 0 0	6	0	0
Izak (Chinaman)	12 0 0	1	7	1
Llewellyn and Co.	36 0 0	4	5	1
Lallmohun Ghose	12 0 0	1	7	1
Mendes and Co.	70 0 0	8	6	5
Moncemohun Dutt	109 0 0	13	1	3
Mackenzie, Lyall and Co.	32 0 0	3	13	5
Neylall and Casim	25 0 0	3	0	0
Nussroomooddeen	8 0 0	0	15	4
Ramnarain Shaw	200 0 0	24	0	0
Ruddea (Milkwoman)	15 0 0	1	12	10
Rutton (Washerman)	16 0 0	1	14	8
Scott, Thompson and Co., R	150 0 0	18	0	0
Sanders, Cones and Co.	60 0 0	7	3	2
Stewart, R	150 0 0	18	0	0
Secondi and Co.	6 0 0	0	11	6
Toolsey Sing	50 0 0	6	0	0
Thacker, Spink and Co.	40 0 0	4	12	10
Wilson, D	200 0 0	24	0	0
Co.'s Rupees ...		293	14	0

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**Notice**

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 096601.

E. BICKERS,  
*Extra Assistant Commissioner,*  
*in charge of Treasury.*

LUCKNOW TREASURY OFFICE, }  
The 30th November 1860. }

**Notice**

Is hereby given, that the Lease of the Lime-bed situated in Pergunnah Jufflong, at the foot of the Jynteah Hills, in the North of the District of Sylhet, will expire on the 30th April next. Parties desirous of working the bed in question are requested to apply, either personally or through their Agents, to the Collector of Sylhet, by whom all particulars regarding it will be furnished. The lease now about to expire was for a period of five years.

GEORGE G. BALFOUR,  
*Collector.*

SYLHET COLLECTORSHIP, }  
The 2nd January 1861. }

### Dalhousie Sanatorium.—Punjab.

#### SALE BY PUBLIC AUCTION OF BUILDING SITES.

ON or about the 28th February will be sold by Public Auction at Dalhousie the available Building Sites in that Sanatorium, at an upset price of Rupees fifty per Acre. All intending purchasers to attend at the Auction, or to appoint Agents to bid for them. The value of the Lots to be paid to the undersigned within one month from the date of Sale..

It is to be clearly understood that the Rules framed by Government for the Sanatorium will be binding on all purchasers of Sites.

About fifty Sites will be put up to Auction.

G. A. CRASTER, *Captain,*  
*Executive Engineer.*

NOORPORE, }  
January 3rd, 1861. }

#### Notice.

##### DALHOUSIE SANATORIUM, PUNJAB.

THE date previously fixed for the Sale by Auction of the Building Sites in Dalhousie (February 5th) being found inconvenient for the Public, Notice is hereby given that the Sale will be postponed until the 28th February.

G. A. CRASTER, *Captain,*  
*Executive Engineer.*

NOORPORE, }  
The 19th January 1861. }

#### Nuddea Rivers.

Report shewing the least depth in the present Navigable Channels, from the 14th to 20th January 1861.

NAMES OF RIVERS.	Least Depth of Water.	Remarks.
<b>MATABANGAH.</b>		
Above Entrance in Ganges ...	Ft. In. 7 0	
On the Entrance Shoal	3 4	Hât Boleah to Alickdeah by Road, 11 Miles.
Thence to Hât Boleah, 44 Miles ...	2 3	
Hât Boleah to Alickdeah ..	0 0	
Alickdeah to Kishengunge, 38 Miles ...	2 3	
Kishengunge to Hooghly River, 34 Miles...	2 6	
<b>BHAGIRUTTEE.</b>		
Entrance ...	0 0	Bhagiruttee will be kept open from Jeagunge and Moorsheadabad to the Hooghly.
Jeagunge to Cutwa, 60 Miles ...	2 5	
Cutwa to Nuddea, 40 Miles ...	3 0	

T. N. ARMSTRONG, *C. E.,*  
*Supdt., Nuddea Rivers.*

The 23rd January 1861.

### Court for the Relief of Insolvent Debtors at Calcutta

In the matter of George Henry Brookes, of Free School Street, in Calcutta, an Assistant in the Office of the Controller and Auditor of Public Works Accounts, an Insolvent. } On Friday, the 18th day of January instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 5th day of April next, and that the said Insolvent do then attend to be examined by the said Court.

Orr and Bonnerjee, *Attorneys.*

In the matter of Sumboochunder Haldar, formerly of Budge-Budge, in the Zillah of 24-Pergunnahs, but at present of Muckunwallah Gully, in Calcutta, Zemindar, an Insolvent. } On Monday, the 21st day of January instant, it was ordered that the matters of the petition of the said Insolvent be heard on Saturday, the 6th day of April next, and that the said Insolvent do then attend to be examined by the said Court.

Piddington, *Attorney.*

Chief Clerk's Office, the 25th January 1861.

In the matter of the Asiatic Marine Insurance Office, an Insolvent. } On Saturday, the 12th day of January instant, it was ordered that the Assignee do pay and divide the sum of Company's Rupees 50,000 to and amongst all the Creditors upon the Estate of the said Insolvent as a dividend at the rate of Company's Rupees 10 per cent upon such of the debts admitted in the Schedule of the said Insolvent and claims proved as have been duly substantiated in proportion to their several debts and upon the other debts admitted in the Schedule, when and so soon as such debts or any of them shall be duly substantiated upon Affidavit filed in this Court, with liberty to the said Assignee to apply to the Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

John Cochrane, *Official Assignee.*

In the matter of Henry Mendes, of No. 210, Bow Bazar, in Calcutta, carrying on business of a Hotel-keeper at Bow Bazar aforesaid, and late Proprietor of the Circus at the Maidan, near the Ochterlony Monument, an Insolvent. } On Saturday, the 26th day of January instant, it was ordered that the hearing of this matter do stand adjourned until Saturday, the 2nd day of March next, with liberty to the said Insolvent to file an amended Estate Paper in this matter, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 2nd day of March next, and that the said Insolvent do then attend to be examined by the said Court.

Shircore, *Attorney.*

In the matter of Richard Willoughby Blackmore } On Saturday, the 26th day of January instant, it was ordered that Saturday, the 6th day of April next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his Petition for relief.

Abbott, Attorney.

In the matter of Essurehunder Chatterjee } Notice that the Petition of the said Insolvent, seeking the benefit of the Act XI. Vic. cap. XXI., was filed in the Office of the Chief Clerk on the 24th day of January instant, and by an order of the same date the Estate and Effects of the said Insolvent were vested in the Official Assignee.

Stewart, Attorney.

Chief Clerk's Office, the 29th January 1861.

#### Notice.

MR. JOHN FRANCIS OGILVY is, from this date, authorized to use the signature of our Firm.

GILLANDERS, ARBUTHNOT, AND CO.

CALCUTTA,  
The 29th January 1861. }

#### Lost, Stolen, or Destroyed,

THE under-mentioned Government Promissory Notes, standing in the names of Syed Ali Nuckee and Syed Mohamed Tuckee, the Proprietors, by whom they were never endorsed to any other person. Payment of the Notes, and of Interest thereupon, have been stopped at the Loan Office, and application is about to be made to Government for the issue of duplicate Notes in favor of the Proprietors:—

No. 15615 of 1854-55 for Cos. Rs. 12,000.  
" 31782 of " " 4,000.

SYED ALI NUCKEE  
AND  
SYED MOHAMED TUCKEE.

LUCKNOW,  
The 16th January 1861. }

#### Lost,

THE under-mentioned Government Promissory Note, of the 4 per Cent. Loan of 1856, for Rupees 500. Payment of which has been stopped at the Loan Office:—

No. 12001 of 6405, dated 31st March 1856.

DOORGADASS CHATTERJEE.

## COPIES OF THE Report of the Indigo Commission,

TOGETHER WITH

### The whole of the Evidence

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

#### Lost or Stolen,

FIVE per Cent. Government Promissory Note, No. 52326 of 1856-57, for Company's Rupees 3,000, and one ditto, No. 52327 of 1856-57, for Company's Rupees 500, the property of Mohes- chunder Bonnerjee.

#### Halves Notes Missing.

THE right-hand portion of the Bank of Bengal Notes, Nos. 37781 and 25007, for 50 Rupees each, the payment of which has been stopped at the Bank.

J. T. PRICHARD,  
For Managing Proprietor,  
*Delhi Gazette Press.*

## NOTICE issued by the POST-MASTER GENERAL of BENGAL.

No. 7620.

THE Public are informed that a new Post Office has been opened at Neemasera, four miles North- West of Malda.

C. K. DOVE,  
Post-Master General of Bengal.

CAMP DEWANGUNGE, }  
The 21st January 1861. }

## NOTICES issued by the POST-MASTER of CALCUTTA.

No. 2653.

The 24th January 1861.—Notice is hereby given, that the Mails for Akyab, Rangoon, and Moulmein, for transmission per Steamer *Burmah*, will be closed at this Office on Friday, the 1st proximo, at 6 P. M.

No. 2655.

The 25th January 1861.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Monday, the 4th proximo, and Letters will be received up to 6 P. M. of the same day.



Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in cash at the Window at one Rupee for quarter of an Ounce in addition to the Steamer Postage paid by Stamps.

Postage.	Weight.		Via Marseilles.			Via Southampton.		
	Under	1 ounce	Rs.	0	6	0	Rs.	0
	"	1/2 "	"	0	8	0	"	4
	"	3/4 "	"	0	14	0	"	8
	"	1 "	"	1	0	0	"	0
	"	2 "	"	2	0	0	"	1

No. 2686.

The 25th January 1861.—The Overland Mail, per Steamer *Nubia*, will be closed on Friday, the 8th proximo, at 6 p. m.

Letters for Madras, Ceylon, the Straits, China, Mauritius, and Australia, can be sent by this opportunity.

No. 2709.

The 29th January 1861.—Notice is hereby given that the Letters for the Overland Mail despatched from this Office, up to the 18th instant, and the Express Mail of the 19th, were in time for the Steamer that left Bombay on the 28th idem.

## FINANCIAL DEPARTMENT.

No. 20.

Fort William, the 28th January 1861.

### SUMMARIES OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

THE exemption contained in Section CXVI. applies only to cases in which the aggregate amount of the annual income or profits, from whatever source derived, and whether a portion of such income or profits fall within any other special exemption contained in the Act or not, is less than 200 Rupees.

An Officer in the yearly receipt of pay and allowances and of a private income, however derived, the pay and allowances and private income, amounting together to 200 Rupees, is not in a position to furnish proof in the terms of Section CXVI. In respect to the sum received as pay and allowances, he may claim exemption under Section CXXVII., but that exemption does not extend beyond the pay and allowances of the Officer, and leaves him, for the purpose of computing the amount at which he ought to be assessed generally, in the same position as if the sum received as pay and allowances had been subject to duty. In such case the Collector, Commissioner, or Assessor, is bound to assess the Officer in respect of his private income under whichever of the Schedules that income may fall.

For the same reason no Officer whose aggregate income, including his Official pay and allowances, and any income derived from other sources amounts to 500 Rupees per annum, can claim partial exemption under Section CXVII. The private income of such Officer, though less than Rupees 500, or even than Rupees 200 per year, is assessable in the full amount of duty.

In assessing house property to the Income Tax no deduction should be made or allowed on the amount paid for Municipal Taxes on such property.

Ground rent may be deducted under Clause 1, Rule 6, Schedule 1 (Section XCVII.), or if paid to a superior landlord, dealt with under

Clause 3 of the same Rule.

21st January 1861.  
No. 667.  
Act XXXII. of 1860.  
Schedule 2.  
Straits Settlement.

The interest paid upon Local Treasury Loans in the Straits Settlement is liable to Income Tax.

In cases falling under Section\* XCIV. of Act XXXII. of 1860, if the Wife is living with the Husband the notice required by Section XXXVIII. should be served upon the Husband, upon whom the assessment should be made under Section XCV. of the Act.

\* Married woman (subject to English Law) having separate property chargeable.

(Note.—In such cases it may be advisable, though not absolutely necessary, to address the notice to the Husband and Wife jointly, and, when it can conveniently be done, to serve duplicate parts, the one on the Husband, and the other on the Wife.)

If the Husband and Wife are living apart, whether the Husband be in India or not, the notice should be served upon the Wife, and the assessment made in her name under Section XCVI.

Allowances received by the Executive Officials of the Guaranteed Railway Companies, for the purchase and maintenance of horses, for expenses incurred when in the field and away from their proper Districts, for boat hire, and for travelling expenses and the like, forming no part of the income of such Officers, and being only allowances for actual and necessary expenses, are not chargeable with Income Tax.

The Consulting Engineer of a Railway Company, having been deputed to superintend in India the construction of certain works for the period of three and a half months, subsequently to the date upon which Act XXXII. of 1860 came into operation, for which he was to receive a fixed sum to cover all expenses, declared liable to Income Tax on all sums received by him in India which were not specially exempted under the Act.

PUBLISHED for general information, with an intimation to all Departments, Governments, and Officers concerned, that the Summaries should in future be quoted in all references or instructions, and ordered that a separate printed copy of the Summaries, in the form prescribed for the Income Tax Manual, be forwarded, with each copy of the Gazette, for use in the Office of the Authority receiving the Gazette.

By Order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,  
Secy. to the Govt. of India.



# APPENDIX TO The Calcutta Gazette.

WEDNESDAY, JANUARY 30, 1861.

## LAND SALE NOTICES.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estates in Zillah Rungpore will be put up to public and unreserved sale at the Collector's Office of that District, on the 9th February 1861, corresponding with the 28th of Maugh 1267 B. S. for arrears on Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th of January 1861 :—

*Class I.—Permanently-settled Mehal.*

No. 8.—Mouzah Dhamoor, &c., in Chuckla Futteypore; recorded proprietor, Moharajah Nurrender Narain Bhoop Bahadur, Essur Chunder, Hurchunder Choudry and Foqueerchunder Shah, with the exception of Mouzah Nij Dhamoor, belonging to Fugeerchunder Shah and 5as. 6g. 2k. 2c. share of the remaining portion of the Estate belonging to Moharajah Nurrender Narain Bhoop Bahadur, the right and interest in 10as. 13g. 1k. 1c. share of Essur Chunder and Hurchunder Choudry, only is to be sold; sudder jumma Rupees 1,314-2-5.

No. 83.—Mouzah Burdah, &c., in Chuckla Carzeehaut; recorded proprietor Nub Dip Chunder Shah, Joy Monee Dassea, Mother of Raj Koomaree Dassea, Minor, Mouzah Burdah, bearing the proportionate sudder jumma of Rupees 456-11-5, belonging to Joymonee Dassea, the account of which has been separately kept under the provisions of Section XI., Regulation XI. of 1859 is to be sold. The sudder jumma of the entire Estate is Rupees 1,789-6.

RUNGPORE,  
Collector's Office,  
The 16th January 1861.

}

E. LOCKWOOD,  
Deputy Collector, in Charge.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estate in Zillah Dinagepore will be put up to public and unreserved sale at the Collector's Office of that District, on the 16th day of February 1861, for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th January 1861 :—

*Clause 1.—Permanently-settled Estate.*

No. 253.—Mouzah Munneerampoor, &c., Pergunnah Geelabaree, recorded proprietor, Sekoo Mahomed Chowdry; sudder jumma, Rupees 4,353-4-14.

E. GREY,  
Officiating Collector.

DINAGEPOOR COLLECTORATE,  
The 18th January 1861.

}

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estates in Zillah Bhaugulpore will be put up to public and unreserved sale at the Collector's Office of that District, on the 11th day of February 1861, for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th day of January 1861 :—

*Class I.—Permanently-settled Estates.*

No. 276.—Mouzah Salarpoor, Pergunnah Colgong; recorded proprietor, Ranee Radha Chowdrian; sudder jumma, Rupees 630-15.

*Class IV.—Estates to be sold for arrears due on other Estates.*

Five Gundas of the Rights and Interest of Iullit Narain Singh in Mouzah Surwurpoor Sojawul, appertaining to Talookah Dhubdhurra, Pergunnah Chye, Towjee No. 352; entire sudder jumma, Rupees 8,203-4-51.

BHAUGULPORE COLLECTORATE;  
The 22nd January 1861.

}

J. S. ARMSTRONG,  
Assistant Collector, in Charge.



# The Calcutta Gazette.

SATURDAY, FEBRUARY 2, 1861.

## LEGISLATIVE COUNCIL OF INDIA.

THE following Act, passed by the Legislative Council of India, received the assent of the Right Honorable the Governor-General on the 20th January 1861, and is hereby promulgated for general information:—

### ACT No. II of 1861.

*An Act to amend Act VI of 1857 (for the acquisition of land for public purposes).*

WHEREAS it is expedient to amend Act VI of 1857 (for the acquisition of land for public purposes): It is enacted as follows:—

**Sections repealed.** I. Sections IX and XXXVII of Act VI of 1857 are hereby repealed.

**II.** Within the Presidency Towns of Calcutta, Madras, and Bombay, and within the Settlement of Prince of Wales' Island, Singapore, and Malacca, if the Collector or other Officer is opposed or impeded in taking possession, under Act VI of 1857, of land required for public purposes, he shall apply to the Commissioner of Police of the Town or Station, who shall enforce the surrender of the land.

**III.** The powers conferred by Act VI of 1857 shall extend, in the case of any Road, Canal, or Railway, to authorize the temporary occupation of any land not more than one hundred

yards from the centre line of the Road, Canal, or Railway as marked on the ground, for taking earth or other materials for making or repairing the Road, Canal, or Railway, or for depositing thereon superfluous earth or other materials, or erecting temporary buildings and workshops thereon; and of any land which may be needed for making temporary Roads or Railways from any public road or any navigable river to the intended line of Railway: and for the temporary occupation of any such land, and for any permanent damage done by such occupation and use of the land, including the full value of all

Compensation for temporary occupation and for permanent damage.

clay, stone, gravel, sand, and other materials taken thence, compensation shall be paid to and among all persons having an interest therein, to be ascertained, in case of disagreement, in the same manner as compensation for land permanently taken.

**IV.** When the local Government shall be satisfied that in any special case the provisions of the last preceding Section of this Act are inadequate for the purpose of taking ballast or of brick-making, or of quarrying for building stone or lime stone, and that it is expedient that land should be temporarily occupied beyond the limits prescribed in the said last preceding Section, it shall be competent to the local Government to extend the provisions of that Section to any uncultivated land situated within two miles from the centre line of the Road, Canal, or Railway, provided that the land to be so occupied be not worked or used by the owner or any other person in occupation thereof for the purpose or purposes in this Section



mentioned, at the time that a declaration shall be made with respect to the land aforesaid, under the provisions of Section II of Act VI of 1857.

V. In any case in which the local Government shall exercise the power vested in it by the last foregoing Section, it shall be competent to the person or all the persons to whom compensation would be payable, at any time before he or they shall have agreed to the compensation awarded by the Collector or other Officer, or before the Collector or other Officer shall have referred the matter to arbitration, to require the land in question to be permanently taken, and the value thereof to be awarded in the manner prescribed in Sections V and VI of Act VI of 1857. Such person or persons shall make an application in writing to the Collector or other Officer on behalf of Government, and on receipt thereof the Collector shall be bound to take the land on behalf of Government as required, or forego the temporary occupation of the same.

Construction. VI. This Act shall be read with and taken as a part of Act VI of 1857.

M. WYLIE,  
*Clerk of the Council.*

## HOME DEPARTMENT.

No. 212.

*Fort William, the 1st February 1861.*

*Notification.*—The under-mentioned Specifications of Inventions have been filed, under the provisions of Act No. XV. of 1859, in the Office of the Secretary to the Government of India in the Home Department, and have been sent to the Office of one of the Secretaries to each of the Governments of Bengal, Fort St. George, Bombay, and the North-Western Provinces.

A copy of each Specification is open at all reasonable hours, at the Office of the Secretary to the Government of India in the Home Department, to public inspection upon payment of a fee of one Rupee, and a certified copy of any Specifi-

cation will be given to any person requiring the same on payment of the expense of copying :—

No. 56.—O. Jolliffe Barter, Agent, residing at Tuticoria, Tinnevely, Madras Presidency, for cleansing Cotton of Seed and other adulterations tending to depreciate its value in the consuming markets.

No. 65.—John Jameson, of 10, Catherine Terrace, Gateshead, for improvements in compressing and expanding aeriform fluids.

W. GREY,  
*Secy. to the Govt. of India.*

## FOREIGN DEPARTMENT.

No. 455.

*Fort William, the 31st January 1861.*

The following Extract from Regimental Orders issued by the Officer Commanding Mhair Regiment is confirmed by the President in Council :—

*“ Ajmere, 14th January 1861.*

Assistant Surgeon T. Murray, M. D., having been appointed Civil Surgeon of Ajmere by General Orders of the Lieutenant-Governor, North-Western Provinces, dated 23rd November 1860, is struck off the strength of the Regiment from this date.

“ Dr. Murray, Civil Surgeon of Ajmere, will be pleased to afford Medical aid to the Mhair Regiment until further orders.”

No. 457.

*The 1st February 1861.*

Pundit Ajoodhea Pershaud, Extra Assistant Commissioner in Oudh, has obtained privilege leave for one month.

W. GREY,  
*Offg. Secy. to the Govt. of India.*

**FINANCIAL DEPARTMENT.**

No. 19.

*Extract from the Proceedings of the Government of India, in the Financial Department, dated 26th January 1861.*

Read again the Budget and Audit Committee's Report No. 7, dated the 2nd November last, and the Order thereon.

Read the Budget and Audit Committee's Report No. 10, dated the 18th instant.

Read also Memorandum by Colonel G. Balfour, C. B., President, Military Finance Department, No. 3517, dated the 17th idem.

**RESOLUTION.**—The Hon'ble the President in Council having considered the above-mentioned Report submitted by the Budget and Audit Committee, under date the 18th instant, together with Colonel Balfour's Memorandum No. 3517, of the 17th idem, observes that the points mooted in paragraphs 3 to 12, 19, 23, and 46 of the Report, especially call for the orders of this Government.

2 With regard to paragraphs 3 to 8, which relate to the functions of the First and Second Members of the Audit Board in their collective and separate capacities, respecting which there is a difference of opinion on the part of Colonel Balfour, Chief of the Military Finance Department, and the Budget and Audit Committee, the Hon'ble the President in Council is not aware that any more definite orders can be passed by the Government than that no work shall be performed twice over. The action of the Chief of the Military Finance Department, in his capacity as Appropriation Auditor, will not be subject to revision by his Colleague in the Audit Board so long as the items under audit are within the sanctioned limits of the Budget Estimates. When those limits are exceeded, the item in question will come under the consideration of both Members of the Audit Board, who will then act in their collective capacity in either referring the case to Government for orders, or disposing of it themselves; in other words, Mr. Drummond, as Appropriation Auditor in the Civil Department, and Ex-Officio First Member and President of the Audit Board, and Colonel Balfour, as Appropriation Auditor in the Military Department, and Ex-Officio Second Member of the Audit Board, will audit and finally dispose of every thing in their respective Departments which does not, from its involving matters affecting both Officers, or from its novelty and magnitude, or from its being wrong and contrary to sanctioned appropriation require to be brought before the Board of Audit, which then will sit as a real Board of two acting Members. The signatures of Mr. Drummond as "Civil Auditor," and Colonel Balfour as "Military Auditor," without specifying their position as Members of the Audit Board, will suffice finally to dispose of anything; but of course each will be responsible to his Colleague and to the Government that nothing is passed on his individual authority which ought to be brought before the Board, just as the Board again will be responsible, in its collective capacity, for passing nothing deserving the consideration of the Government without calling its attention to the matter.

3. The questions noted in paragraphs 9 and 10 of the Committee's Report are, His Honor in Council observes, questions of the kind which ought to be referred to Government by the Audit Board for orders. All questions requiring a decision by Government will be submitted through the Audit Board, and all orders of Government on such questions will be communicated to that body.

4. With reference to paragraph 19 of the Committee's Report, His Honor in Council observes that confusion will be avoided if the Local Accountants retain that designation together with their new title of Deputy Auditors. He accordingly desires that those Officers be styled "Deputy Auditors and Accountants-General."

5. In regard to paragraph 23 of the Committee's Report, His Honor in Council directs that the Sub-Treasurers at Calcutta, Madras, and Bombay, be desired to render complete Returns to the Offices of Account of the same general character as the District Officers' Returns.

6. Referring to paragraph 46 of the Committee's Report, His Honor in Council thinks that of the two plans suggested for the completion of the system of Audit and Account, by the concentration in the Books of the Board of Audit of the whole of the Receipts and Charges of the Indian Empire, the second plan is preferable to the first. He accordingly resolves that arrangements be made in order that a copy of the Home Books, with the preliminary Audit already completed in England, may be furnished to the Audit Board for final consolidation in the Imperial Books.

7. His Honor in Council approves generally of the proposals of the Committee relating to all the other points embraced in their Report, and he resolves that they be acted on, and that the valuable labors of the Committee be brought to the notice of the Right Hon'ble the Secretary of State for India, in reporting these proceedings to Her Majesty's Government.

**ORDERED**, that a copy of the above Resolution be forwarded to the Budget and Audit Committee for information.

Ordered also, that a copy of the Resolution,

• Home, Foreign, Military, and Public Works Department.

† Governments of Bengal, Madras, Bombay, North-Western Provinces, and Punjab.

‡ Accountants General to the Governments of India, Madras, and Bombay.

Accountants to the Governments of Bengal, North-Western Provinces, and Punjab.

Civil Auditors, Bengal, Madras, Bombay, North-Western Provinces, and Punjab.

Sub-Treasurers, Fort William, Madras, and Bombay.

Audit Board.

Military Finance Department.

and of the Budget and Audit Committee's Report No. 10, dated the 18th instant, be forwarded to the Departments,\* Governments,† and Officers‡ noted in the margin, for information and guidance.

Ordered further, that the Resolution and the Budget and Audit Committee's Report be published in the *Government Gazette* for general information; and that a copy of all the papers be forwarded for the information of the Right Hon'ble the Secretary of State for India.

(A true Extract)

C. H. LUSHINGTON,

Secy. to the Govt. of India.

No. 10.

FROM THE BUDGET AND AUDIT COMMITTEE,

To C. HUGH LUSHINGTON, Esq.,

*Secy. to the Govt. of India,  
Financial Department.*

*Fort William, the 18th January 1861.*

SIR,—IN our Report No. 7, of the 2nd November last, in connection with the new system of Budget, Audit, and Account, we treated of “the division of heads of branches of Service which can best be adopted for the allotment and specific appropriation of Expenditure,” leaving the other questions adverted to in paragraph 59 of our Report No. 6, of the 27th of October, for subsequent consideration.

2. We now beg to submit our views on the

\* I. The manner in which extraordinary expenditure, rendered necessary by unforeseen emergency, can best be provided for.

II. The manner in which the distribution of Funds by Civil Pay Masters can best be regulated.

III. The nature of the Returns to be submitted by the Civil Pay Masters and the Auditor-General to the Financial Department of the Government of India, in connection with Disbursements and Appropriation Audit in both Military and Civil Departments.

questions then mentioned as remaining for \*consideration, together with a general statement of the duties to be performed by the Officers of Pay and Audit in the Civil

Department, in which, for the sake of perspicuity, it will be necessary to recapitulate a portion of the orders that have already been passed.

3. In accordance with the Resolution No. 119, of 16th November last, the duties of final Appropriation Audit will be conducted under the orders of a new Board of Audit, to consist of two Members, of whom the first will be called Auditor-General and Accountant-General to the Government of India, and the second will be the Chief of the Military Finance Department. The Auditor-General of India, in addition to his duties as Chief of the Civil Finance Department, will, as First Member and President of the Audit Board, effect the Appropriation Audit of the Accounts of the Civil and Public Works Departments, and in like manner the Chief of the Military Finance Department, in addition to his duties in that capacity, will, in his capacity of Second Member of the Audit Board, effect the Appropriation Audit of the Accounts of the Military Department.

4. Doubts have been expressed by Colonel Balfour, Chief of the Military Finance Department, as to the correctness of this proposal with reference to existing orders. He is of opinion that the powers assigned by us to the Auditor-General and himself, as First and Second Members of the Audit Board, should not be exercised by them in those capacities, but in their capacities of Chiefs of the Civil and Military Departments. We consider that this would be doubtful in principle. The functions to be exercised by the Members of the Board in respect to Audit are, in our view, quite distinct from the functions to be exercised by the Chiefs of the Civil and Military Departments; and we do not think that it would be right to admit that as Chiefs of the Departments they have authority to give a final Audit. Colonel Balfour does not dispute the correctness of this view in so far as the principle is concerned, but he is of opinion that the general bearing of the Resolution No. 27, of the 7th April last, as well as paragraph 8th

of the Resolution, in the Military Department, No. 710, of the 6th July last, which calls for “the strict appropriation of all disbursements of money or issues of stores under the head of Service for which sanctioned,” being enforced by the Military Finance Department, places the power of Appropriation Audit in the hands of the Heads of the Civil and Military Departments, and that it is only when the amount granted for any Service is exceeded that any reference to the Audit Board is necessary. This view, he states, is borne out by paragraph 16th of the Resolution No. 119, of the 16th November last; but in this we are unable to concur. It appears to us to be the obvious intention of the Resolution of 7th April and 6th July, in so far as they relate to Appropriation Audit, to carry out in its integrity the English principle of final Audit by an authority entirely independent of the Executive Administration; and in the Resolution of 19th November we conceive that it is by no means the intention of Government to depart from that principle except in so far as the exigencies of the Indian Service may demand. It is true that the words used in paragraphs 16th and 17th of this Resolution, if taken by themselves and apart from the context, might bear Colonel Balfour's interpretation; but it is to be observed that paragraphs 13th to 18th of the Resolution refer exclusively to the constitution of the Audit Board, and consequently the reference to the Heads of the Civil and Military Finance Departments (where so designated), must be construed as applying to them solely in their capacity of Members of the Board, and this seems the more obvious because paragraph 19th of the Resolution proceeds to describe how the Department of Military Finance (as distinct from the Audit Board), will be administered.

5. We understand the intentions of Government substantially to be as follows:—It was originally intended that the duty of final audit and general control of the system of Account be entrusted, as in England, to a Board of Audit, who should have no concern with executive duties, but in reducing this to practice, it was found that it would be sufficient for all practical purposes, and very much more economical, to confide the duty to the existing Accountant-General of the Government of India as Auditor-General for all India. On further consideration, however, and in view to relieve the Auditor-General in some degree from such an arduous duty as the Appropriation Audit of the whole of the accounts, both Civil and Military, of the Empire, and at the same time to preserve the necessary connection of the Military Department, (which was being organized as a distinct Department), with the general system, and thus secure correctness and uniformity of action, it was felt that if a Board of Audit could be formed of Officers sufficiently independent as respects executive functions, it would prove a more satisfactory arrangement; and it was therefore determined to associate the Chief of the Military Finance Department with the Auditor-General as a Board of Audit, for the purpose of effecting the Appropriation Audit in each Department respectively, and of deciding in concert upon all questions of a general nature affecting the Department of Account; the separate final consolidation of the Military Accounts with those of other Departments by the Auditor-General being regarded as a check sufficient practically to counterbalance any real objection



to which the arrangement might be open, from the circumstance of the Chief of the Military Finance Department being entrusted with some functions of a *quasi* executive character.

6. If these views be correct, it follows that under the new system, the Auditor and Accountant-General of India will have three distinct functions, for which he will have three distinct Departments and Establishments. As Accountant-General, he will have, as at present, the Loan and Interest Departments' Accounts with other Governments, with the General Treasury, &c., &c., which will be divided among his Assistants, to which will be added the supervision of duties assigned to him in the Resolution of 16th November, as Chief of the Civil Departments. As Member of the Audit Board, he will have the Appropriation Audit under a distinct Department and with a distinct Establishment; and as Auditor-General, he will have the general consolidation of the Accounts, Estimates and Financial Returns of the Empire in a separate Department and with a distinct Establishment.

7. In the Military Departments, the Chief of the Military Finance Department will, likewise have two distinct functions and Establishments. As Chief of the Department, he will have his proper duties and Establishment, and as Second Member of the Audit Board, he will have a separate Department and Establishment in the Board's Office for Appropriation Audit.

8. Under the above interpretation of the intentions of Government, the Civil and Military Finance Departments will then be respectively presided over by a Chief with a Seat at the Audit Board.

As Members of the Board, they will act together in all matters of general organization, policy, economy, and control, as affecting Estimates, Budget, Audit, and Accounts, determining together any important questions that may arise in connection with the final Appropriation Audit, and other arrangements of a general nature, and will together be responsible for the right and strict conduct of the Appropriation Audit. As Members of the Board, they will also act in concert in devising the arrangements necessary for the proper rendering of the Accounts, and for ensuring strictness of the Appropriation Audit.

9. The only doubt which to our mind could arise would relate to the scope and nature of the several questions and arrangements to be settled in concert by the Audit Board.

We believe that without doubt such questions and arrangements would include all those cases in which the interests of both Civil and Military Departments are alike concerned, in relation either to general management and accounts, or in which the standing orders of Government have been infringed.

But there are other cases in respect to which doubts may exist:—

For instance, a question involving a principle arises as to the form in which Commissariat Accounts shall be kept and submitted, or as to the period which such Accounts shall embrace. Should this question be decided in concert by the Audit Board, or independently by the Military Finance Department?

Again, a question of organic change in the constitution of the Military Pay Offices is under consideration. Should this be referred for the deter-

mination of Government through the Audit Board, or not?

Again, a question arises relating to the form of drafts or affecting privilege facilities of remittance in the Civil Department. Should such a question be settled by the Audit Board, or by the Chief of the Civil Finance Department?

10. It may be said, on the one hand, that all these are questions which ought to be settled in concert by the Board.

On the other hand, it may be thought the two first are cases especially affecting the Military Department and organization *alone*; and that such cases and all cases affecting the form of Military Accounts, in so far as those forms do not affect the ultimate Audit, ought to be decided by the Military Finance Department independently. It may be apprehended that if the Audit Board or the Auditor-General were to interfere in these matters, (not directly concerning Audit), the action of the Military Finance Department would be seriously affected. And it may be said that as the Military Finance Department is responsible for the Financial Administration of their Branch, extraneous interference might render it difficult for them to perform their manifold duties. We request that specific orders on these points may be passed by the Government.

11. The Members of the Board, in their respective Departments, will be in direct communication with Government in the discharge of the duties set forth in paragraph 12th of the Financial Resolution No. 119, of the 16th November 1860. And when the Budget Estimates have been sanctioned by the Government of India, it will rest with the Members of the Board of Audit, each in his own Department, to see that the Financial Officers of his Department efficiently and punctually discharge the duties severally assigned to them, and to make such detailed arrangements as may be necessary for that purpose. All questions unprovided for by the Budget Estimates or Standing Rules of the Department will be referred through the proper channel to the Head of the Civil or Military Department to which they relate, and will be considered and decided on by him, if it be within his own competence to dispose of them.

12. In all cases where the matter referred affects questions which it is beyond the power of either Head of Department to dispose of, such as where any general measure affecting the system of adjustment in Accounts, or the organization of the Department, either Civil or Military, or where the orders of any Local Government are in question, the Head of the Department referred to will consult his Colleague in the Audit Board, and, if occasion requires, the matter will be referred to the Government of India for final decision.

13. With these preliminary remarks, we proceed to detail the manner in which the duties connected with the Civil Department will be performed. The Civil Department will, in nearly a similar manner with the Military Department, consist of a Chief of the Department, designated Auditor and Accountant-General of India, aided by Local Deputy Auditors-General under each Government, nearly corresponding with the Military Controllers, and by Civil Pay Masters, nearly corresponding with the Military Examiners.

14. The detailed arrangements connected with the Military Finance Department do not, we consider, come within the limits of the duties



allotted to us in the Financial Resolution No. 39, of the 11th May 1860, in which our consideration is primarily directed "to all Departments and in all Presidencies, save those immediately pertaining to the Military Service." We shall, therefore, in strict conformity with the instructions contained in paragraph 3rd of that Resolution, directing us to observe whatever Resolutions may be passed relative to the Military Finance Department, confine our notice of the proceedings in that Department to those supplemental points where the Military Finance arrangements must necessarily be combined with the system to be introduced in the other Departments, in order to ensure uniformity of system, and assimilation of arrangements.

15. We need only observe here, that the Civil and Military Finance Departments will be administered with due regard to the requirements of the Audit Board as respects the Accounts for ensuring strictness of Appropriation Audit; and that the Accounts of the various Departments, Civil and Military, will, after examination at the several Presidencies, be transmitted to the First and Second Members of the Audit Board.

16. On the Imperial Budget being sanctioned by Government, the whole Budget should be sent to the Auditor-General, by whom the portions appertaining to the Civil and Public Works Departments will be communicated to the President of the Board of Audit for transmission to the Public Works Department and to the Local Deputy Auditors-General, while the portion appertaining to the Military Department will be made over to the Second Member of the Board, to be disposed of in accordance with the Rules framed for the management of that Department.

17. The President of the Audit Board will conduct the final Appropriation Audit in the Civil as well as in the Public Works Department, and he will eventually, in his capacity of Auditor-General, consolidate with the audited Accounts of those Departments the Accounts audited by the Second Member of the Audit Board. He will also be empowered to issue such detailed instructions as may seem to him to be fit, in respect to the forms and the general management of the Accounts in the Civil Departments; but all instructions affecting the general system of Budget, Audit, or Account, whether in the Civil or Military Department, will, as before stated, be referred to the Board collectively.

18. As Accountant-General, in the Civil Department, to the Supreme Government, the Auditor-General will, as already provided in paragraph 85th of our Report No. 1, dated 30th July, retain charge of such of the present duties connected with the management of the Public Debt, and the Accounts with the Home and Colonial Governments as have not otherwise been distinctly provided for; and he will also finally consolidate and check the Indian Accounts of all Railways, receiving, for that purpose, such Returns as may be necessary from the Local Accountants.

19. The present Local Accountants in the Civil Department will become Deputy Auditors-General, in immediate subordination to the Auditor-General, in all matters connected with Audit and Account; but they will, as at present, be required to conform to all requisitions of the Local Governments which may not be opposed to speci-

fic orders of the Government of India, and their relations generally in respect to the Local Governments will remain unchanged. They will conduct the preliminary detailed Audit of Treasury Cash Accounts in accordance with the Rules at present existing, or that may hereafter be passed for the check and adjustment of such Accounts; and they will supply to the Auditor-General the Returns indicated below.

20. The present Civil Auditors will become Pay Masters to their respective Local Governments, continuing to pass charges, either before or after payment, according to the existing practice of the Civil Auditors, without any alteration in their present relations to the Local and Supreme Governments in respect to this part of their duties. But the duty at present exercised by the Local Accountants, of regulating the movement of Funds to meet the requirements of the several Treasuries will, henceforth, be performed by the Pay Masters; and in all points connected with this duty, the Pay Masters will be in the same position in regard to the Local and Supreme Governments, respectively, as the Local Accountants stand at present.

21. The Pay Masters will be supplied with copies of the sanctioned Budget Estimates by the Financial Department.

22. The Returns to be furnished by the District Treasury Officers will be much the same as at present. The Cash Accounts and all other Returns now prepared for submission to the Local Accountants will continue to be sent to them as Deputy Auditors-General, with the exception of the monthly Cash Balance Statements, and the Prospective Estimates of Receipts and Disbursements, which latter will be forwarded to the Pay Masters in the form annexed, marked A., in substitution of the form prescribed in paragraph 83rd of our Report of the 30th July last. The Cash requirements of the Military and Naval Departments will be communicated in Abstract to the Civil Pay Masters at the three Presidencies by the Officers whom the Military Finance Department may appoint, in such form as may be necessary to enable the Civil Pay Master to provide a proper supply of funds at each District Treasury. The Cash requirements of the Public Works Department to be entered in the form will, in like manner, be given on information to be supplied to the Civil Pay Masters by the Officers appointed for the purpose by the Department of Public Works. The Cash requirements of the Military Department will be based upon Estimates in detail of sanctioned Services under which the Expenditure is to be incurred, and which, after being duly checked by the Controllers, in accordance with paragraph 8th of the Resolution of the 6th July 1860, will be made available for the inspection of the Civil Authorities, whenever called for. The form of these Estimates will be prescribed by the Audit Board.

23. The only Offices in which the new arrangements will necessitate any material change are those of the Sub-Treasurers at Calcutta, Madras, and Bombay. These Officers have hitherto rendered no complete Returns to the Offices of Account. In future, they will be required to render complete Returns of the same general character as the District Officers.

24. On the receipt of the several Estimates of Requirements, the Pay Masters will prepare Abstract Statements of the estimated Receipts and Expenditure, whether Civil, Military, Naval, or Public Works, in all the Treasuries subject to their control, and if, on a general comparison of these Abstracts with the amounts sanctioned for each Service, the Estimates of Requirements appear unobjectionable, they will be complied with; otherwise, the Pay Masters will report to the Heads of the Civil and Military Departments, and, in important cases, forward copies of their reports to the Government of India in the Financial Department, for such orders as may be necessary. It will be an important function of the Heads of the Civil and Military Departments to enforce the observance of the limits, and to declare under what heads of Service the disbursements should be restricted. The revision of the Estimates being completed, the Pay Masters will, with as little delay as possible, forward copies of their revised Abstracts of Requirements for the information of the Financial Department of the Supreme Government, with such remarks and with such requisitions as may appear to be necessary for the supply of Funds. The Cash Balance Returns in the form B., mentioned in paragraph 84th of our Report No. 1, of the 30th June, should be sent to the Financial Department of the Supreme Government, as soon as can be after the commencement of each month.

25. It will be understood that the word "Services," as used in the foregoing paragraph, is intended to apply to all the headings given in the form marked A., annexed, which shews the headings of the "Abstract of Cash Requirements," and is not confined to the Budget Grants. This is necessary in order to keep the Financial Department informed of the general financial position of the Government. It is not intended that the Civil Pay Masters should report on the extent of the issues on account of the Budget Grants of the year, which could not be done without great additional labor and expense, and which will be sufficiently provided for by the monthly concurrent Audit.

26. In order to allow of the submission to the President of the Audit Board of a Monthly Abstract of Expenditure under each head of Service in the Civil Department, for the purposes of a concurrent Appropriation Audit, every Officer rendering an Account to the Deputy Auditor-General will forward to that Officer, on the second working day of each month, a Balanced Abstract of Receipts and Disbursements for the preceding month, in such form as may be prescribed by the President of the Audit Board, to whom a consolidated Abstract of the whole will be submitted by the Deputy Auditors-General. On receipt of these Abstracts it will be the duty of the President of the Audit Board to communicate to each Deputy Auditor-General the expenditure at other Presidencies out of the Grants made on account of his Presidency, which will be exhibited in the Abstracts under the head of "Receipts and Disbursements on account of other Governments."

27. When the preliminary detailed Audit of Treasury Cash Accounts has been completed for any month by the Deputy Auditors-General, the proper entries will be made in the Office Abstracts,

and a Quarterly Return will be submitted to the President of the Audit Board, within thirty days of the termination of the Quarter. A consolidated Abstract for the whole year will also be submitted, as soon as possible, after the termination of the 4th Quarter. A Statement, in full detail, of actual Receipts and Disbursements within the year will likewise be submitted to the President of the Audit Board within four months of the expiration of the year.

28. Similar periodical Returns will be furnished to the Deputy Auditors-General by the Officers in the Public Works and Military Finance Departments nominated by the respective Departments for that purpose; those from the Public Works Department being for audit, and those from the Military Department, for consolidation in the General Return.

29. All Accounts and Returns of every description will, as far as is possible, be made to follow the form of the Budget Estimates. Should difficulty be experienced in preparing any accounts in accordance to those forms, reference will be made to the Chiefs of the Civil and Military Departments for such orders as may appear to them to be necessary.

30. When the above Returns have been rendered, the Deputy Auditors-General and the President of the Audit Board will be in possession of all necessary information for the prosecution of the concurrent Appropriation Audit in the Civil Department, and the Controller and Second Member of the Board will be, in like manner, prepared to conduct the same Audit in the Military Department. The Deputy Auditors-General and Controllers of Military Finance will, in their respective Departments, be prepared to respond to any calls that may be made upon them by the Local Governments in respect to their financial positions. The First and Second Members of the Audit Board will, likewise, as regards their respective Departments, be in a position to comply with any calls that may be made upon them, in respect to the financial position of the Government of India generally.

31. Provision will then have to be made for the conduct of the final Appropriation Audit, which will be based on adjusted Charges only, and which, on that account, must be deferred until after the closing of the Annual Books of each Presidency and Department.

32. The Books to be forwarded by the Deputy Auditors-General to the President of the Audit Board will comprise, in detail, the adjusted Accounts of the Civil and Public Works Departments, which latter, it has already been determined, shall follow the same course as the other Civil Accounts in respect to the final Appropriation Audit; and they will also contain, as at present, an Abstract of the Military adjustments, which Abstract will be furnished by the Military Finance Department.

33. The Books of the Military Department will be sent by the Military Finance Department to the Second Member of the Audit Board, and the Accounts will be dealt with in accordance with the Rules prescribed in the Financial Resolution



No. 119, of the 16th November last. It is here only necessary to observe that copies of the Military Returns mentioned above, in connection with the concurrent Audit, must be forwarded to the Military Finance Department, and that the adjusted Charges of the Military Department must be submitted by the Military Finance Department for the final Appropriation Audit of the Second Member of the Audit Board, in precisely the same manner as the adjusted Charges of the Civil and Public Works Departments are to be submitted for the final Appropriation Audit of the President of the Board by the Deputy Auditors-General.

34. The mode in which the final Appropriation Audit is to be conducted by the Audit Board has already been adverted to in paragraphs 15th to 17th of the Financial Resolution of the 16th November, as well as in the preceding part of this Report. But in order to avoid any misapprehension on the subject, we may here again state that, in accordance with our views, it will be conducted independently by the First and Second Members, who, in their respective Departments, will satisfy themselves and report to Government on the mode in which the Deputy Auditors-General in the Civil Department, and the Controllers in the Military Department, and all Officers subordinate to them, have performed their respective duties; and who, whenever those duties have been efficiently performed, and the limits of the Budget have been carefully observed, will effect the final Appropriation Audit, without reference to his Colleague or to any other authority.

35. It is only when there has been a departure from the limits of the Budget Estimate, or when the proceedings of other Departments, or any orders of any Local Governments are in question, that any reference to the Board of Audit, in its collective capacity, will be necessary; and it will rest with the Board to decide how far their own authority will suffice to dispose of such questions, and where it may be necessary to refer to the Government of India.

36. When the final Appropriation Audit has been completed in both the Civil and Military Departments, the President of the Audit Board, as Auditor-General, will consolidate the Accounts of the Civil and Military Departments of all India in the Imperial Books. If any points should appear to him to require explanation in the Civil or Military Departments, he will refer them to the Audit Board, in its collective capacity.

37. It further has to be considered, first, in what manner extraordinary Expenditure, rendered necessary by unforeseen emergency, can best be provided for; secondly, the manner in which any Balance remaining undisbursed on the 1st May in any year, out of any Service Grant, is to be dealt with; thirdly, whether any, and if so, what change is necessary in the preparation of the General Books; fourthly, whether the Sketch and Regular Estimates shall be continued; fifthly, what Books, Accounts, or Returns, shall be submitted to the Home Government; and sixthly, what Accounts shall be rendered to the Government of India by the Home Authorities, in order to complete the system of Financial Audit and Account.

38. With respect to the first of these points, it may be remarked, that as all Charges, of whatever character, that have to be included in the Budget Estimates as the scale of Charges for the year, should be definitely and clearly set forth in the Budget Estimates of the several Departments, and brought under fixed and clearly defined heads, and based on calculations sufficiently specific to be capable of verification, the "Extraordinary" expenditure referred to does not come within the above, nor is it expenditure on account of petty contingencies or miscellaneous items, for which provision is made in the Budget Estimates, for various purposes regularly recognized by Government and classed under fixed heads of Service. It is confined to expenditure on account of wars, famines, inundations, and such like occasions, which cannot ordinarily be foreseen, and may best be provided for by special grants as the emergencies arise; Estimates in the Civil and Military Finance Departments being immediately prepared and submitted to meet the emergencies. If, therefore, as provided for in the concluding clause of paragraph 4th of the Resolution of the 7th April 1860, any unforeseen emergency shall necessitate extraordinary expenditure, the Executive Government or the local authority will represent the case to the Supreme Government, without whose sanction no additional expenditure must take place; unless indeed the urgency of the circumstances is such that application for prior sanction is not possible, in which case the earliest report must be made with the view of obtaining the subsequent sanction of the Financial Authorities.

39. In regard to the second point, it appears to us, that practically it will be found the most convenient arrangement that the Grants to which the undisbursed balances appertain should be allowed to run on for twelve months after the closing of the year for which they may have been made, so as to allow of the greater portion of the liabilities incurred within the year to which the Grants belong being adjusted before the expiration of the twelve months. All balances would then be surrendered, and any claims remaining unliquidated, which might subsequently be made good, would be discharged only under special orders of the Government of India. The Audit Board will be careful to see that these balances are not applied in discharge of any liability not incurred within the year for which the Grants may be made. It will be understood also that, if occasion may require, it will be in the discretion of the Audit Board, either on their own motion, or on the representation of the Head of either the Civil or Military Department, to call for the surrender of the balance of any particular Grant at any period short of twelve months after the expiration of the year.

40. With regard to the General Books, no change will be necessary, except in respect to the adjusted "Receipts and Charges on account of other Governments," which have hitherto been treated as Supplies, and which will now, under the system recommended in our Report No. 6, of the 27th October last, be finally adjusted on the Local Books; in order to allow of which it will only be necessary, as stated in paragraph 46th of the same Report, to vest the Civil Pay Master and the corresponding Officers in the Public

Works and Military Departments with authority to pass charges of the description referred to, in conformity to the Rules of the Presidency to which they may appertain. The manner in which these charges will be entered in the Books has already been stated in paragraph 45th of the said Report. On the completion of the Imperial Books, the final adjustments will be communicated to the several Deputy Auditors-General and to the Military Finance Department by the Audit Board.

41. With regard to the Sketch and Regular Estimates which have heretofore been reported to the Home Authorities in October and January in each year, we believe that both may, without disadvantage, be discontinued. The former is rendered at too early, and the latter at too late a period; but we do not consider that it would be expedient that the Government should be left during the whole twelve months of the year without any Estimate of prospective Expenditure, beyond the Estimate of Cash Requirements that has to be furnished with the Budget Estimates; and we accordingly propose that, in lieu of the Sketch and Regular Estimates, a single Estimate of Cash Requirements within the year be prepared for despatch from the Offices of the Deputy Auditors-General, in communication with the Military Finance Department, to the Audit Board, on the 1st of October of each year. This Estimate would generally include the actual expenditure of four months, and it would, at the same time, be rendered early enough to allow of any necessary measures being taken to provide for demands unexpected at the commencement of the year.

42. With respect to the fifth point, viz. what Books, Accounts, or Returns shall be submitted to the Home Government, we would observe that the following are at present rendered by the Accountant-General to the Government of India:—

#### MONTHLY.

A. Rates of Interest, Discount, &c., of the Bank of Bengal.

A. Rates and Amounts of Bills accepted at the Accountant-General's Office.

A. Rates of Copper Pice, Spanish Dollars and Government Securities.

Liabilities of the General Treasury.

Accounts Current of Capital and Revenue Accounts of the East Indian Railway Company.

" Jubbulpore Line.

" Eastern Bengal Do.

" Calcutta and South-Eastern Railway Company.

Accounts of the third Expedition to China.

All these Accounts may continue to be sent, with the exception of the Return of the Liabilities of the General Treasury, which does not seem to

be necessary. We believe that the Accounts marked A. were required by the Hon'ble Court, in order to ascertain the state of the Money market at Calcutta.

#### QUARTERLY.

Accounts Current with Her Majesty's Colonial Government in the West Indies.

These Accounts were sent Home for the adjustment of advances made to the Emigration Agent for those Colonies; but as, under present arrangements, the advances are made on Bills, the Accounts may be discontinued without inconvenience.

#### ANNUAL.

1. General Journal and Ledger.
2. Statements of Actual Receipts and Disbursements.
3. Anticipation Sketch Estimate.
4. Sketch Estimate.
5. Regular Estimate.
6. Account with Her Majesty's Imperial Government.
7. „ Her Majesty's China.
8. „ Her Majesty's Ceylon.
9. „ Her Majesty's Mauritius.
10. Quick Stock Statement.
11. Dead Stock Do.
12. Copies of Cash Accounts of the Treasuries in the Straits' Settlements.
13. Do. of the Civil Pay Department of the General Treasury.
14. Do. of the Bullion Weight and other Accounts of the Calcutta Mint.
15. Do. of Cash Accounts of the Board of Examiners.
16. Do. of Do. of Superintendent of Mysore Princes.
17. Do. of Do. of Residents and other Political Officers.
18. Do. of Do. of the Durbar Books.

From Military Branch.—Military Books.

Annual Statement of payments on account of Lord Clive's Fund.

The Annual Statements 1, 2, 6, and 7, should be continued. Statement 10, which is sent to the Financial Department for the preparation of a Debt Statement for the Home Authorities, must also be continued. But the Anticipation Sketch Estimate will not be required, as its place will be



taken by the Estimate of Cash Requirements to be furnished at the same time with the Budget Estimates; and the Sketch and Regular Estimates may also be dispensed with, if the proposal for an Estimate in October, mentioned above, is approved of by the Government. Returns Nos. 8 and 9 were called for only for information. As such information may, however, be had from the Books, and as the Colonies of Ceylon and Mauritius adjust their transactions with the Indian Government direct, the Returns may be discontinued. Return No. 11 may be discontinued; the details of Dead Stock being given in the Books. Returns Nos. 12 and 18 are copies of the Monthly Accounts rendered to the Accountant-General's Office. As the adjustments in the Books are sufficiently detailed, these may be discontinued without inconvenience. It may, however, be observed that a proposition was submitted some years ago for the discontinuance of the Durbar Books, as they were incorporated bodily with the General Books; but the late Hon'ble Court negatived it, on the ground that such discontinuance would not suit their Office arrangements. For the same reason it may perhaps be deemed desirable, before orders discontinuing any of the Returns now mentioned are issued, to obtain the orders of the Secretary of State, who might at the same time be requested to state what Returns, at present submitted by the Accountants to the Local Governments, may likewise be dispensed with.

43. The following are the Returns sent to the Secretary of State by the Financial Department:—

#### ANNUAL.

1. Anticipation Sketch Estimate, Report and Statements.
2. Sketch Estimate, Report and Statements.
3. Regular Estimate, ditto ditto.
4. Actual Accounts, ditto ditto.

5. Abstract of Quick Stock Statements of the several Presidencies, with a general Abstract for all India, for presentation to Parliament.

6. Post Office Receipts and Charges in India, (sent through the Home Department.)

7. Finance and Revenue Accounts of the Government of India for the past year, with an Estimate of the current year, for presentation to Parliament.

#### QUARTERLY.

8. Comparative Statement of the Sales and Duty levied on Salt in Bengal.

#### MONTHLY.

9. Assets and Liabilities of the General Treasury at Calcutta.

#### BI-MONTHLY.

10. Statements of Subscriptions to open Loans and Treasury Bills.

Of these Returns, Nos. 1, 2, and 3 may hereafter be dispensed with for the reasons already stated;

Reports on the Estimates of Cash Requirements to be furnished with the Budget Estimates, and on the 1st October in each year, being substituted for them. A Return (No. 4) of Actual Receipts and Disbursements will still have to be sent, but probably in a modified form. Returns Nos. 5, 6, 7 and 10 may be continued. Returns 8 and 9 may be discontinued.

With regard to the sixth point, *viz.* what Accounts shall be rendered to the Government of India by the Home Authorities, in order to complete the system of Financial Audit and Account, we may observe that the Returns at present received are:—

#### ANNUAL.

Estimate of Home Receipts and Charges (Requisition.)

- Received through the Home Department.
- Printed—Finance and Revenue Accounts of the Government of India.
  - Ditto—Estimated and Actual Accounts of the Home Treasury in London.
  - Ditto—Account of the Debts and Credits in England of the Government of India.
  - Ditto—List of the several Establishments of the India Office in England with the salaries and allowances payable in respect thereof.
  - Ditto—An Account of new or increased Salaries, Establishments, or Pensions payable in Great Britain, granted or created in each year.
  - Ditto—Allowances, Compensations, and Superannuation Pensions granted in each year to Officers and Servants.
  - Ditto—Compensation granted to each of the widows and children of deceased Officers and Servants in England.
  - Ditto—Do. to the families of deceased Officers of the Company's late Maritime Service in the form of Annuities.

#### HALF-YEARLY.

Statement of advances made from the Home Treasury to the wives and families of Officers of the India Service.

Ditto of sums issued to persons in England on account of their Annuities from the Bengal Medical Retiring Fund.

#### QUARTERLY.

Statement of sums paid and received on account of the Bengal Military Fund.

#### PERIODICAL.

Claims of the War Office for Arms, Ammunition, &c., sent to India.

None of these Returns can, with propriety, be discontinued; but they do not suffice for the object in view. The only portion of the Charges in England on account of India which appears on the Books in India, consists of Interest paid in London on account of the Bank Debt Loans, and the value of Stores of all descriptions sent out to India, the cost of which is brought on the Books from the Invoices, and credit duly afforded to London. These two items (Interest \$,00,000 and Stores 1,55,00,000) amounted in 1858-59 to \$ 1,630,000. The greater portion, however, of

the Home charges (briefly exhibited at page 9 of the English printed Statements), which amounted in that year to £ 6,051,566, does not appear in the Accounts in this country, as no documents are received from London by which the adjustment could be made.

44. The Financial transactions with the Home Authorities connected with Railways in India, payments, on account of the several Service Funds and remittance transactions with Her Majesty's Government, not being charges against India, &c., but merely remittances or advances, are omitted from the Statement referred to. These are all duly adjusted in the Accounts prepared in this country; the sums received and paid in England being met by equivalent debits and credits in the General Books. For the Home charges above-mentioned, there is, however, no such adjustment in this country; and the system of Audit and Account will, unless sufficient information is afforded for such adjustment, be to that extent incomplete.

45. The absence of such an adjustment has led to the accumulation of large balances on the Books of the Government of India, nominally against London, and in favor of India, and which amounted in 1858-59 to upwards of seventy crores of Rupees. "Account Current with London" and similar heads of Account have been debited with the remittances made from India (i.e., Bills drawn on India, &c.) to meet the Home expenditure, and if this expenditure had appeared on the Books under proper heads of Charge a corresponding credit *per contra* would have been

\* It may be necessary to remark that these balances have been held on the Book from the year 1750-51, and submitted annually to the Home Authorities.

afforded to London under the same heads of Accounts. In the absence of this credit, the debits remain in balance\* and accumulate from year to year. In the Books of Madras and Bombay, the transactions are shewn under "Supplies between India and London," which is closed to or by "Territorial Revenue," without passing through the heads either of Charge or Profit and Loss.

46. For the removal of this anomaly in the Books prepared in this country, and for the completion of the system of Audit and Account by the concentration in the Books of the Board of Audit of the whole of the Receipts and Charges of the Indian Empire, two plans may be suggested. An Account Current, quarterly or annual, shewing in detail, under the several heads of Service, the Receipts and Charges of the Home Government, may be furnished for detailed check and adjustment on the Books prepared in this country, and the eventual Audit of the Audit Board; or a copy of the Home Books, with the preliminary Audit already completed in England, might be furnished to the Audit Board, for final audit and consolidation in the Imperial Books; which would then represent the entire Accounts connected with Her Majesty's possessions in India under the control of the Secretary of State for India in Council.

47. It only remains for us to remark on the manner in which the Budget Estimates, and the Estimates of Cash Requirements, should be submitted for the consideration of Government.

On this point, it was ordered in the 6th paragraph of the Resolution of the Military Department, No. 710, dated 6th July 1860, that the

detailed Estimates of Expenditure and Requisition for Stores in the Military Department of the Bengal Presidency, and for the Territories under the direct control of the Government of India should be forwarded to the Military Finance Department, for submission to the Supreme Government; and as regards Madras and Bombay that the Military portion of their general Estimates, together with the detailed Estimate, received from the Governments of those Presidencies, should be referred to the Military Finance Department, who, after check and examinations would propose to Government any alterations that might be necessary, and combine the revised Estimates into one general Estimate for all India.

48. In our Report No. 6, of the 27th October 1860, it was proposed that the Military and Naval Estimates should be prepared and forwarded, under orders of the Military Finance Department, to the Deputy Auditors-General at Madras and Bombay, who should incorporate them with the Civil Estimates in one General Statement for the Presidency, and that such General Statement should be sent through the Local Government to the Financial Department of the Government of India, by which Department it was intended that the Military and Naval portions of the Estimates should be sent for report to the Military Finance Department. We still think that this last mentioned course should be followed; but instead of the combined Military and Naval Estimate being forwarded after revision direct to the Government of India by the Military Finance Department, we consider that it should be forwarded by that Department to the Auditor-General. In like manner, we think that the Civil Estimates of all the Presidencies and Administrations should be forwarded by the Financial Department of the Government of India to the Chief of the Civil Finance Department for revision, and when the Estimates of the two Departments have respectively thus been revised, that the whole should be consolidated into one General Abstract Estimate by the Auditor-General of India, for submission to the Financial Department of the Government of India.

49. We may notice here the absolute necessity of a good system of periodical inspection, in order to the proper development and uniform application of every system of Account—a necessity which is indeed everywhere admitted, and has been particularly remarked upon by the Military Finance Commission in paragraphs 46th to 49th of their Report No. 4, dated 30th April last. We think that this object may sufficiently be secured by vesting the Members of the Audit Board with authority to make tours of inspection, periodically, either personally or by the deputation of qualified Officers selected at their discretion from the Department, for the purpose of ensuring uniformity of action, as well as a rigid adherence to the rules of the Department, and also by following the course indicated in the last clause of paragraph 8th and in paragraph 9th of the Resolution of the 6th July 1860, which may be applied equally to the Civil and Military Departments.

50. Should the above proposals meet with the approval of Government, the several Officers of the Civil Department may be requested to furnish reports on the changes in their several Establishments that will be necessary in order to carry out the arrangements; and the change of system may be introduced from the 1st May next.

**A.**

**MONTHLY Estimate of Probable Receipts and Disbursements of the**

**Treasury for**

**and two ensuing months.**

Estimated Receipts for the current year.	Actual Receipts of the year up to date.	No.	Probable Receipts.	Month of	Month of	Month of	Remarks.	Estimated Disbursement for the current year.	Actual Disbursements up to date.	No.	Probable Disbursements.	Month of	Month of	Month of	Remarks.
		I.	Cash Balance on the 1st of each month. . .							A.	Allowances, Refunds and Drawbacks				
			Land Revenue, &c. { 1 Land Revenue ... 2 Sayer ... 3 Akaree ...							B.	Charges against Income Revenue Departments				
		II.	Assessed Taxes ... { 1 Income Tax ... 2 Tobacco License ... 3 Duty on articles, trades, &c. ...								1 Land Revenue				
		III.	Customs								2 Assessed Taxes				
		IV.	Salt								3 Customs				
		V.	Opium								4 Salt				
		VI.	Stamps								5 Opium				
		VII.	Post Office								6 Stamps				
		VIII.	Electric Telegraph								7 Post Office				
		IX.	Law and Justice								8 Electric Telegraph				
		X.	Police								9 Superannuation Pensions				
		XI.	Mint								10 Miscellaneous				
		XII.	Marine							II.	Allowances and Assignments under Treaties and Engagements				
		XIII.	Public Works							C.	Army				
		XIV.	Tributes, &c.							D.	Indian Navy				
		XV.	Miscellaneous—Civil							E.	Civil Services				
			Ditto —Military								Public Works				
		XVI.	Public Debt								Salaries and Expenses of Public Departments				
		XVII.	Adjusted Receipts on account of other Governments								Law and Justice				
		XVIII.	Remittance from other Governments—								Police				
			India								Education, Science, and Art				
			Bengal								Political Agencies and other Foreign Services				
			North-Western Provinces								Superannuation and Retired allowances and gratuities for charitable and other purposes				
			Punjab								Marine				
			Madras								Miscellaneous				
			Bombay								Civil Contingencies				
			Total Receipts								Public Debt				
			Probable Deficiency								Adjusted charges on account of other Governments				
			Grand Total, Rupees								Remittances to other Governments				
											India				
											Bengal				
											North-Western Provinces				
											Punjab				
											Madras				
											Bombay				
											Total Disbursements				
											Cash Balance on the				
											Grand Total, Rupees				



# FINANCIAL DEPARTMENT.

## SUMMARIES OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

THE exemption contained in Section CXVI., Act

No. 18.

### Exemptions

under Section CXVI.

only to cases in which the aggregate amount of the annual income or profits, from whatever source derived, and whether a portion of such income or profits fall within any other special exemption contained in the Act or not, is less than 200 Rupees.

AN Officer in the yearly receipt of pay and

No. 19.

### Military Officers,

Private Income of.

allowances, and of a private income, however derived, the pay and allowances and private income amounting together to 200 Rupees, is not in a position to furnish proof in the terms of Section CXVI. In respect to the sum received as pay and allowances, he may claim exemption under Section CXXVII., but that exemption does not extend beyond the pay and allowances of the Officer, and leaves him, for the purpose of computing the amount at which he ought to be assessed generally, in the same position as if the sum received as pay and allowances had been subject to duty. In such case the Collector, Commissioner, or Assessor, is bound to assess the Officer in respect of his private income under whichever of the Schedules that income may fall.

For the same reason no Officer, whose aggregate income, including his Official pay and allowances, and any income derived from other sources amounts to 500 Rupees per annum, can claim partial exemption under Section CXVII. The private income of such Officer, though less than Rupees 500, or even than Rupees 200 per year, is assessable in the full amount of duty.—(Financial Department Order, No. 415, dated 10th January 1861).

IN assessing house property to the Income Tax,

No. 20.

House Property,  
No deduction on account of  
Municipal Taxes on.

no deduction should be made or allowed on the amount paid for Municipal Taxes on such property.

Act XXXII. of 1860.  
Section XCVII.  
Rule 13, Schedule 1.

GROUND rent may be deducted under Clause 1,

No. 21.

Rent.  
(Ground.)

Section CXVII.  
Rule 6.  
Clauses 1 and 2.  
Schedule 1.

January 1861.)

Rule 6, Schedule 1, (Section CXVII,) or if paid to a superior landlord, dealt with under Clause 3 of the same Rule.—(Financial Department Order, No. 614, dated 18th

THE interest paid upon Local Treasury

No. 22.

Loans,

(Straits' Settlements), Interest on.

Act XXXII. of 1860.  
Schedule 2.  
Straits' Settlement.

Loans in the Straits' Settlement is liable to Income Tax.—(Financial Department Order, No. 667, dated the 21st January 1861).

IN cases falling under Section\* XCIV. of

No. 23.

Notice.

(Under Section XXXVIII.)

Act XXXII. of 1860.  
Sections XXXVIII, XCIV. and XCV.

\* Married woman (subject to English Law) having separate property chargeable.

XCV. of the Act.

(Note.—In such cases it may be advisable, though not absolutely necessary, to address the notice to the Husband and Wife jointly, and, when it can conveniently be done, to serve duplicate parts, the one on the Husband, and the other on the Wife.)

If the Husband and Wife are living apart, whether the Husband be in India or not, the notice should be served upon the Wife, and the assessment made in her name under Section XCVI. (Financial Department Order, No. 677, dated 18th January 1861.)

ALLOWANCES received by the Executive Officials

No. 24.

Allowances

On account of Horses, Boathire and travelling, made to Railway Officers.

Act XXXII. of 1860.  
Schedule 2.

of the Guaranteed Railway Companies, for the purchase and maintenance of Horses, for expenses incurred when in the field and away from their proper Districts, for Boat hire and for travelling expenses, and the like, forming no part of the income of such Officers, and being only allowances for actual and necessary expenses, are not chargeable with Income Tax.

THE Consulting Engineer of a Railway Company

No. 25.

Allowance

Of a lump sum to a certain Railway Official.

Act XXXII. of 1860.  
Schedule 2.  
Rule 45.  
Section XCVIII.

having been deputed to superintend in India the construction of certain Works for the period of three and a half months, subsequently to the date upon which Act XXXII. of 1860 come into operation, for which he was to receive a fixed sum to cover all expenses declared liable to Income Tax on all sums received by him



in India which were not specially exempted under the Act.—(*Financial Department Order, No. 681, dated the 18th January 1861.*)

IN assessing a House insured against fire to the Income Tax, the sum paid on account of such Insurance may be deducted from the rent and the assessment made upon the balance, but in such case the full rent of the House must be returned. (*Financial Department Order, No. 463, dated 16th January 1861.*)

**No. 26.**  
**House.**  
**Insurance against Fire.**  
Act No. XXXII. of 1860.  
Schedule 1.  
Section XCVII.

A PERSON who has paid in England the premium on a Policy of Life Insurance, and who applies for a refund of the amount of Income Tax with which he has been charged on the sum so paid, should deliver with his application the receipt of the Insurance Company for the premium paid to it, and a duplicate or triplicate of the Bill of Exchange by which the amount was remitted, or if the remittance was not made direct to the Insurance Company, a letter from the party to whom the money was remitted, acknowledging its receipt and advising payment to the Insurance Company, should accompany the application. These documents are required to prove not only that a payment has been made on account of Life Insurance, but also that it was made from Indian income with regard to the rate of Exchange at which the Bill upon England was drawn, the party claiming the refund should be allowed to state in writing the rate at which the remittance was made. (*Financial Department Order, No. 493, dated 16th January 1861.*)

THE Revenue Commissioner for alienations in the Presidency of Bombay was authorized, when introducing the summary settlement, to intimate to the holders of alienated land that so far as regarded the lands to which the summary settlement might be applied, they would not be chargeable with Income Tax under Acts XXXII. and XXXIX. of 1860, and that the acceptance of the quarter assessment settlement would include the demand to which the Inamdar might be liable for Income Tax on his holding; but that the profits arising from the land so settled must be returned and taken into consideration in determining whether the person receiving the same was exempt from Income Tax, or otherwise on profits arising to him from other sources.

**No. 28.**  
**Inam Lands.**  
(Bombay.)  
Acts XXXII. and XXXIX. of 1860.  
Schedule 1.  
Section XCVII.

WHEN a person, who has been assessed to the Income Tax by a Panchayet, under the provisions of Part 11, Act XXXII. of 1860, applies to compound for the payment of the sum so assessed for a series of years, he should be required to make a return of his profits in the prescribed form, in order to enable the Collector or Commissioners to judge whether the application should be complied with. The decision of the Panchayet should not be taken as the ground on which to admit an application of this nature. An assessment by a Panchayet or in a lump sum must be regarded as an experiment for one year only. (*Financial Department Order, No. 523, dated 16th January 1861.*)

**No. 29.**  
**Assessments**  
**under contract of composition.**  
Act No. XXXII. of 1860.  
Part 11, and Section LXVII.

**No. 30.**  
**Assessments**  
**by Panchayet, experimental.**  
*Financial Department Order, No. 523, dated 16th January 1861.*

A MILITARY Pension does not stand on a higher footing in regard to exemption under Section CXXXVII. Act XXXII. of 1860, than the Military pay of an Officer actively employed. As soon as such Officer obtains employment, the pay and allowances of which, including the Officer's Military pay, equal or exceed the pay and allowances of a Captain of Infantry, he ceases to fulfil the conditions of the exemption and a similar result follows in the case of a pensioned Military Officer, as soon as his pay and allowances, including his pension (if he has accepted a consolidated salary, inclusive of the pension, equal the pay and allowances of a Captain of Infantry. The circumstance that the Military Pension is not brought out to this Country, but is paid at Home, and is subject to the English Income Tax, does not affect the question (*Financial Department Order, No. 674, dated 19th January 1861.*)

**No. 31.**  
**Pension**  
**of a Military Officer,**  
**Indian Army, drawn in England.**  
Act No. XXXII. 1860.  
Section CXXXVII.

NOTE.—In the case in which this instruction was given, the Officer whose Military Pension was Rupees 156-10-6 per mensem, has accepted Civil employment on a monthly consolidated salary, including his pension of 600 Rupees.

WHERE a House of Business, established before the commencement of the year preceding the year of assessment, calculated as laid down in Rule 1, Section XCVII, Act XXXII. of 1860, can satisfy the Collector or Commissioners that during such preceding year, its profits were "Nil," the Collector or Commissioners should not assess such House at all upon the profits made by it during the current year or such year of assessment. (*Financial Department Order, No. 790, dated 22nd January 1861.*)

**No. 32.**  
**Profits**  
**Of a House of Business when returned "Nil"**  
Act No. XXXII. of 1860. Schedule 2. Section XCVII. Rule 1.

PUBLISHED by order of the Hon'ble the President in Council,

C. HUGH LUSHINGTON,  
Secy. to the Govt. of India.  
FORT WILLIAM,  
The 31st January 1861.

No. 22.

*Fort William, the 30th January 1861.*

**Notifications.**—Mr. H. A. Mangles assumed charge as Officiating First Assistant Accountant General to the Government of Madras on the 14th instant.

No. 23.

*The 31st January 1861.*

The Hon'ble the President in Council is pleased to sanction the following appointments in connection with the Military Finance Department:—

Lieutenant-Colonel Barr to be Military Accountant for Bombay.

Major Gompertz to be Military Accountant for Madras;

and

Major Hill to be Military Accountant for Bengal.

No. 24.

**Leave of Absence.**—Mr. J. L. Lushington, Accountant, North-Western Provinces, is allowed, under Section VI. of the Covenanted Rules, fifteen months' leave of absence, on Medical Certificate, with the usual period of preparatory leave.

**Appointments.**—Mr. J. M. Erskine to officiate as Accountant, North-Western Provinces, in the room of Mr. Lushington.

Mr. H. A. Mangles to officiate as Sub-Treasurer at Bombay in the place of Mr. Erskine.

Mr. W. J. Raynor, Second Assistant Accountant-General, to officiate as First Assistant Accountant-General, Madras.

Mr. H. E. Gordon to officiate as Second Assistant Accountant-General, Madras, in the place of Mr. Raynor.

C. H. LUSHINGTON,  
*Secy. to the Govt. of India.*

## MILITARY DEPARTMENT.

GENERAL ORDERS BY HIS EXCELLENCY THE  
GOVERNOR GENERAL OF INDIA.

*Camp Ghosalpore, the 24th January 1861.*

No. 17A. of 1861.—His Excellency the Governor General is pleased to make the following appointments in the Punjaub Irregular Force:—

No. 1, *Light Field Battery.*

1st Lieutenant W. B. Cumberland, Doing Duty Officer of the 1st, and Officiating Commandant No. 3, Battery, to be Commandant, in the room of Captain J. B. Sladen, placed at the disposal of His Excellency the Commander-in-Chief from such date as Captain Sladen may vacate.

No. 3, *Light Field Battery.*

Captain A. Gillespie, of Artillery, Commissary of Ordnance, Punjaub Irregular Force, to officiate as Commandant, in room of Lieutenant Cumberland.

*Camp Sehora, the 25th January 1861.*

No. 18A. of 1861.—His Excellency the Governor General is pleased to appoint Lieutenant G. L. K. Hewett, 41st Regiment Native Infantry, Adjutant, Divisional Military Police Battalion, Rohilcund, to do duty with the 2nd Punjaub Cavalry, *vice* Lieutenant Campbell, appointed Adjutant.

*Camp Sehora, the 25th January 1861.*

No. 19A. of 1861.—His Excellency the Governor General is pleased to make the following appointments:—

Assistant Surgeon T. E. Charles, M. D., to be First Assistant Surgeon in the General Hospital, Calcutta, *vice* Assistant Surgeon H. A. Ebdon, M. D., proceeded on Furlough.

Assistant Surgeon J. F. N. Wise, M. D., 3rd Troop, 3rd Brigade Horse Artillery, to be Garrison Assistant Surgeon, Allahabad, *vice* Assistant Surgeon Charles.

R. J. H. BIRCH, *Major-General,*  
*Secy. to the Govt. of India,*  
*with the Governor General.*

## MILITARY DEPARTMENT.

*Fort William, the 30th January 1861.*

No. 75 of 1861.—Major M. J. Slater, of the 5th European Regiment, Pay-Master and Superintendent of Native Pensioners in Oude, is allowed leave of absence for six months, from such date as he may avail himself of it, to visit Mussoorie and the Hills North of Deyrah on Medical Certificate, under the new Regulations.

*Fort William, the 1st February 1861.*

No. 76 of 1861.—The under-mentioned Officers have reported their departure on the dates specified opposite to their respective names:—

Lieutenant G. P. Cumming, of the 4th European Regiment, on leave for eighteen months. Government General Order No. 1225, of the 21st December 1860

Lieutenant and Brevet Captain H. J. T. Neild, of the 2nd Madras Native Infantry, on leave for eighteen months. Government General Order No. 1165, of the 27th November 1860

Lieutenant-Colonel and Brevet-Colonel T. Sewell, of the 25th Regiment Native Infantry, on Furlough for three years. Government General Order No. 1185, of the 4th December 1860

Captain and Brevet-Major A. H. Ross, of the 42nd Regiment Native Infantry, on Furlough for two years. Government General Order No. 1234, of the 22nd December 1860

*Conflict, 7th*  
*January 1861.*

*Holapur, 22nd*  
*January 1861.*

Surgeon-Major W. Shillito,  
F. R. C. S., of the Medical  
Department, attached to the  
Loyal Poorbeah Regiment,  
on Furlough for three years.  
Government General Order  
No. 46, of the 17th January  
1861

Hotspur, 22nd  
January 1861.

Lieutenant G. Allgood, of the  
49th Regiment Native Infantry,  
Deputy Assistant Quarter-Master  
General of the Army, on Furlough.  
Government General Order No. 58,  
of the 21st January 1861 ...

Second Captain M. C. Sankey,  
of the Regiment of Artillery,  
on Furlough for two years.  
Government General Order,  
No. 10, of the 4th January  
1861. ...

Lieutenant R. R. Franks, of  
the Regiment of Artillery,  
on leave for eighteen months.  
Government General Order  
No. 9, of the 4th January  
1861. ...

Lieutenant J. Miller, of the  
27th Regiment Native Infantry,  
doing duty with the  
16th Punjab Infantry, on  
leave for fifteen months. Government  
General Order No. 55, of the 18th January  
1861 ...

Simla, 24th  
January 1861.

Captain F. C. Tombs, of the  
18th Regiment Native Infantry,  
Deputy Pay-Master, Cawnpore  
Circle, Officiating Third Examiner,  
Pay Department, on leave for fifteen  
months. Government General  
Order No. 57, of the 18th  
January 1861 ...

Lieutenant C. A. E. S. Carter,  
of the 20th Regiment Native  
Infantry, doing duty  
with the 18th Punjab Infantry,  
on leave for fifteen  
months. Government General  
Order No. 40, of the 15th  
January 1861 ...

No. 77 of 1861.—The under-mentioned Officer,  
who proceeded to England on duty with discharged  
• See General Soldiers, is granted Furlough on  
Order No. 574 of private affairs to commence on  
1860. the expiration of the two\*  
months' privilege leave allowed to him by the  
Home Authorities:—

Captain Joseph Bleaymire, of } For three years,  
the 2nd European Bengal } under the old  
Fusiliers } Regulations.

No. 78 of 1861.—Ensign Harvey Woodhouse,  
of the 30th Regiment Native Infantry, is, at his  
own request, transferred to the 62nd Regiment  
Native Infantry, and is promoted to the Rank  
of Lieutenant to fill an existing vacancy.

No. 79 of 1861.—The following paragraph of  
a Military Letter from the Right Hon'ble the  
Secretary of State for India, No. 453, of the  
24th November 1860, is published for general  
information:—

“Copies of all War Office Circulars, whether  
they apply to Home Service exclusively or not,  
will henceforth be sent for the information of  
Officers Commanding at the three Presidencies.  
The instructions conveyed in these Circulars are  
not to be considered applicable to India unless it  
be specially so directed; and you will be careful to  
inform the Military Authorities to this effect, in  
order that Commanding Officers may not be led  
into error.

No. 80 of 1861.—The under-mentioned Officer  
is permitted to proceed to Europe, on leave of  
absence on Sick Certificate:—

Captain and Brevet Major Wil- } For two years,  
liam Alexander Mackinnon, C. B., } under the old  
of the Regiment of Artillery. ... } Regulations.

F. D. ATKINSON, Major,  
Offg. Secy. to the Govt. of India.

## ORDERS by the LIEUTENANT - GOVERNOR of BENGAL.

No. 178B.

APPOINTMENTS.—The 8th January 1861.—Mr.  
W. O. A. Beckett to officiate as Second Class  
Principal Assistant to the Commissioner of Assam.

The 30th January 1861.—Baboo Oomachurn  
Mitter, Moonsiff of Satkhera, is vested with the  
powers of a Deputy Collector, under Section CL,  
Act X. of 1859, in Baraset.

The 31st January 1861.—Baboo Kishen Chunder  
Rae, Officiating Deputy Magistrate and Deputy  
Collector of Nuddea, is transferred to Pubna,  
in which District he will exercise the powers of a  
Covenanted Assistant to a Magistrate, under Regulations  
XIII. of 1797 and IX. of 1807.

Baboo Hurreechurn Ghose, Officiating Deputy  
Magistrate and Deputy Collector of Nuddea, is  
transferred to Furreedpore, in which District he  
will exercise the powers of a Covenanted Assistant  
to a Magistrate under Regulations XIII. of 1797  
and IX. of 1807.

LEAVE OF ABSENCE.—The 28th January 1861.—  
Mr. J. Weston, Second Principal Sudder Ameen of  
Tirhoot, for two weeks, under Clause I., Section  
VII. of the Uncovenanted Absentee Rules.

Lieutenant J. D. Vallance, Second in Command  
and Adjutant of the Sumbulpore Sepoys Levy,  
for six weeks, under the Financial Resolution of the  
14th January 1859, preparatory to applying for  
leave to Europe on Medical Certificate.

The 31st January 1861.—Moulavy Salamutoollah  
Khan, Deputy Magistrate and Deputy Collector of  
Behar, for one month, on Medical Certificate, under  
Clause II., Section V. of the Uncovenanted Absentee  
Rules, in extension of the leave granted to him  
on the 24th September last.

NOTIFICATION.—The 31st January 1861.—The  
services of Dr. W. H. Hayes, Civil Assistant  
Surgeon of Chyebassa, are placed at the disposal of  
the Government of India in the Home Department.

W. S. SETON-KARR,  
Offg. Secy. to the Govt. of Bengal.



**Public Works Department,—Bengal.**

No. 476.

**APPOINTMENTS.**—*The 30th January 1861*—Supervisor, Sub-Conductor, C. Shepherd is transferred from the Ramghur to the Patna Division.

Sub-Engineer of the 1st Class, Deputy Commissary, J. Brooke is transferred from the Patna to the Ramghur Division.

**LEAVE OF ABSENCE.**—*The 31st January 1861.*—Probationary Assistant Overseer Private T. Donnelly, attached to the Ganges and Darjeeling Road, for two months, on Medical Certificate, commencing from the date on which he may have availed himself of the same.

C. B. YOUNG, *Lieut.-Colonel,*  
*Secy. to the Govt. of Bengal,*  
*in the Public Works Dept.*

**ORDERS by the LIEUTENANT-GOVERNOR, Punjab Provinces.**

GENERAL DEPARTMENT.

No. 117.

*The 19th January 1861.*

**Leave.**—Mr. G. R. Elsmie, Assistant Commissioner, Umritsur, has obtained six months' leave to Europe, on private affairs, under Section XIV. of the Civil Service Absentee Rules, and preparatory leave for two months from the date of his availing himself of the same.

No. 131.

*The 21st January 1861.*

**Appointment and Posting.**—The services of Lieutenant F. D. Harington, of the late 12th Regiment Native Infantry, having been placed at the disposal of this Government, he is appointed an Assistant Commissioner of the Third Class, and posted to the Umritsur District.

PUBLIC WORKS DEPARTMENT.

No. 148.

*The 22nd January 1861.*

**Leave.**—Captain A. K. Moffatt, Executive Engineer, Lower Sirhind Division, has obtained leave of absence for seven weeks, with effect from the 15th February next, preparatory to applying for Sick Furlough to Europe.

R. H. DAVIES,  
*Secretary to Govt., Punjab.*

MILITARY DEPARTMENT.

No. 15.

*The 19th January 1861.*

5TH POLICE BATTALION.

**Dismissal.**—Jemadar Khadir Buksh is dismissed the Service.

No. 16.

*The 19th January 1861.*

**Pension.**—Rutton Sing, late Ressaldar of the Corps of Guides, is, with the sanction of the Supreme Government, transferred to the Pension Establishment, with effect from the 13th June 1860, and granted Pension of 18 Rupees per mensem, as a special case.

No. 17.—364

*The 21st January 1861.*

The Dehra Ishmael Khan District Order, dated the 27th December 1860, by Major L. B. Jones, Commanding Dehra Ishmael Khan Frontier, directing Lieutenant W. D. Sladen, Her Majesty's 81st Regiment, to assume temporary charge of the Station Staff Office from Ensign S. Bell, who is ordered to march to Rawul Pindee with his Detachment, is confirmed.

G. HUTCHINSON, *Major,*  
*Secretary to Govt., Punjab.*

**Opium Notification.**

NOTICE is hereby given, that the Second Sale of Opium, the provision of 1859-60, will be held at the Exchange Hall, on Wednesday, the 6th of February 1861, at 11 A. M., and will comprize 1,780 Chests, viz. :—

Behar Opium	...	...	...	...	1,220
Benares ditto	...	...	...	...	560

Total Chests ... 1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 10th November 1860, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 11th and 21st February 1861 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Monday, the 11th February 1861, and no Treasury Receipts in full



payment of Lots will be accepted after 4 P. M. of Thursday, the 21st February 1861.

4. In addition to the quantity above advertised for Sale, the following quantities, more or less, of Behar and Benares Opium of 1859-60 will be brought to Sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Thursday, 7th March 1861 ...	1220	560	1780
Ditto Wednesday, 10th April " ...	1220	560	1780
Ditto Wednesday, 8th May " ...	1220	560	1780
Ditto Monday, 10th June " ...	1220	560	1780
Ditto Monday, 8th July " ...	1220	560	1780
Ditto Monday, 5th August " ...	1220	560	1780
Ditto Monday, 9th September " ...	1220	560	1780
Ditto Monday, 7th October " ...	1220	560	1780
Ditto Wednesday, 8th Nov. " ...	1220	560	1780
Ditto Thursday, 5th December " ...	1244	601	1845
	12224	5641	17865

By Order of the Board of Revenue,

A. EDEN,

*Offg. Junior Secretary.*

FORT WILLIAM,  
The 2nd January 1861. }

### Opium Notification.

NOTICE is hereby given, that the Third Sale of Opium, the provision of 1859-60, will be held at the Exchange Hall, on Thursday, the 7th of March 1861, at 11 A. M., and will comprize 1,780 Chests, viz:—

Behar Opium ...	1,220
Benares ditto ...	560
Total Chests ...	1,780

2. The general Conditions of the Sale now advertised will be the same as usual. They may be ascertained by reference to the Notification issued on the 10th November 1860, and published in the *Government and Exchange Gazettes*, or on application at the Office of the Board of Revenue.

3. The latest dates for deposit and clearance will be the 12th and 22nd March 1861 respectively, that is to say, no Sub-Treasurer's Receipts, Company's Paper, or other Public Securities that may be tendered for deposit in redemption of Promissory Notes given by purchasers at the Sale, will be received after 4 P. M. of Tuesday, the 12th March 1861, and no Treasury Receipts in full payment of

Lots will be accepted after 4 P. M. of Friday, the 22nd March 1861.

4. In addition to the quantity above advertised for Sale, the following quantities, more or less, of Behar and Benares Opium of 1859-60 will be brought to Sale in the present year on or about the dates specified below. The Board, however, reserve to themselves the right of altering these dates should circumstances render it expedient to do so :—

	Behar about Chests.	Benares about Chests.	Total about Chests.
On or about Wednesday, 10th April 1861 ...	1,220	560	1,780
Ditto Wednesday, 8th May " ...	1,220	560	1,780
Ditto Monday, 10th June " ...	1,220	560	1,780
Ditto Monday, 8th July " ...	1,220	560	1,780
Ditto Monday, 5th August " ...	1,220	560	1,780
Ditto Monday, 9th September " ...	1,220	560	1,780
Ditto Monday, 7th October " ...	1,220	560	1,780
Ditto Wednesday, 8th Nov. " ...	1,220	560	1,780
Ditto Thursday, 5th December " ...	1,244	601	1,845
	11,004	5,081	16,085

By Order of the Board of Revenue,

H. B. DEVEREUX,

*Offg. Junior Secretary.*

FORT WILLIAM,  
The 29th January 1861. }

(COPY.)

CIRCULAR, No. 4.

TO THE CIVIL AUTHORITIES IN THE LOWER AND EXTRA REGULATION PROVINCES.

THE Court having noticed that copies of Judgments and Decrees passed by the Zillah Courts have in many instances been supplied to the parties on Stamp Paper of insufficient value, I am directed to draw your attention to Clauses II. and III., Schedule B. of Act XXXVI. of 1860, by which it is ruled that copies of Judgments and Decrees passed in any Court below the Sudder Dewanny Adawlut, in all regular Suits of which the value of the claim amounts to 50 Rupees, are to be written on Stamp Paper of the value of one Rupee per Sheet and of No. 3 size.

2. The practice therefore that has hitherto prevailed, in accordance with Circular Order No. 143, of the 8th August 1851, of commencing copies on Stamp Paper, and finishing them on plain paper, must be at once discontinued, and every Sheet of paper requisite for the engrossing of the copy must bear a Stamp of the prescribed value.

I have, &c.,

(Sd.) H. B. LAWSON,

*Register.*

FORT WILLIAM,  
The 31st January 1861. }

**Circular No. 1073.**

TO TREASURY OFFICERS OF THE LOWER PROVINCES,  
AND SALT AND OPIUM AGENTS.

THE immediate attention of Officers who have not already complied with the Circulars of this Office, Nos. 1062 and 1070, dated 22nd December last, and 14th instant respectively, is, under instructions from the Supreme Government, directed to those Orders.

2. The special necessity for the invariably punctual submission of the Returns called for is again expressly pointed out.

F. LUSHINGTON,  
*Acctt., Govt. of Bengal.*

FORT WILLIAM;  
OFFICE OF ACCT., GOVT. OF BENGAL,  
STATEMENT DEPARTMENT,  
*The 26th January 1861.* }

**Notification No. 38.**

MR. W. DE W. GEORGE, Sub-Assistant Commissioner, received charge of the Hazareebaugh Treasury on the 26th instant.

F. LUSHINGTON,  
*Acctt., Govt. of Bengal.*

FORT WILLIAM;  
Bengal Acctt.'s Office,  
Mis. Adv. Dept.,  
*The 30th January 1861.* }

**Notification No. 39.**

MR. J. THORNTON, Deputy Collector, received charge of the Seeksagur Treasury on the 14th ultimo.

F. LUSHINGTON,  
*Acctt., Govt. of Bengal.*

FORT WILLIAM;  
Bengal Acctt.'s Office,  
Miscell. Advances Dept.,  
*The 1st February 1861.* }

**Notice.**

HINDOO HOLIDAYS IN FEBRUARY 1861.

THE General Treasury will be closed on Thursday the 14th, and Friday the 15th February 1861, on account of the Hindoo Holidays Sree Panchomy.

J. I. HARVEY,  
*Sub-Treasurer.*

GENERAL TREASURY,  
*The 22nd January 1861.* }

**Notice.**

BANKERS and Merchants sending Drafts and other Papers to this Office to be impressed with a Stamp are requested to see that all Papers are sent in separate Sheets.

It is not sufficient to remove the covers from Books without detaching the leaves from each other.

E. W. PERRY,  
*Offg. Superintendent.*

SUPDT. OF STAMPS' OFFICE,  
*The 13th December 1860.* }

**Calcutta Stamp Office.**

*The 22nd December 1860.*

WITH reference to the present applications made to this Office for the impressment of Stamps on executed Instruments, the attention of the Public is directed to Section III. of the new Stamp Act, which enjoins a minimum penalty of One Hundred Rupees on persons making, executing, or signing Deeds, Instruments, and Writings engrossed on unstamped or insufficiently stamped Paper. Parties are accordingly requested to send their documents to be stamped before execution, as they can only be impressed after signature, on proof that the omission arose from "accident, ignorance, inadvertence, or from other unavoidable cause," and upon payment of the penalties specified in Clause 2, Section XIII. of the said Act.

G. B. HAMPTON,  
*Collector of Stamps.*

**Notice.**

THE Public are hereby informed that, from this date, the power of endorsing documents protecting Salt, according to the provisions of Section XLVII. Regulation X. of 1819, has been withdrawn from the following Chowkies of the Jellalore Division:—

Chowkey Chomook,  
„ Errinch,  
„ Bahiree,  
„ Centai.

At the following two new Stations documents protecting all Salt passing by or near those Stations must be examined and endorsed under the conditions of Section XLVII., Regulation X. of 1819:—

Bhaitghur.—On the South bank of the Bogdah.  
Hidgelee Point.—On the left bank of the Russulpore River.

A. MONEY,  
*Controller.*

OFFICE OF CONTROLLER OF  
GOVT. SALT CHOWKIES,  
*The 29th December 1860.* }

**Notice.**

Is hereby given, that the Titalyah Annual Fair will commence on the 20th February 1861.

A. G. MACDONALD,  
*Magistrate.*



MONTHLY STATEMENT OF TRAFFIC PASSED THROUGH CIRCULAR AND EASTERN CANALS, from 1st to 31st January 1861.

CIRCULAR CANAL	NAMES OF CARGOES.	CHARCOAL.	WOOD COAL.	PRICE GOODS, NATIVE PRODUCE.	PRICE GOODS, IMPORTED FABRICS.	HIDES.	COTTON.	CASTOR SEED.	CASTOR OIL.	INDIGO.	JAGGERY.	JUTE.	LIME.			MUSTARD SEED.			MUSTARD SEED OIL.		
		Number of Boats.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Number of Boats.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Number of Boats.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Number of Boats.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.
Circular Canal	Bamanghatta	125	2575	2100	1750	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
	Chitpore	10	125	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Tolly's Ntl. Lk.	Sarakpottia	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rusa	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tolly's Ntl. Lk.	Kidderpore	10	1475	700	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

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CIRCULAR CANAL	NAMES OF CARGOES.	SALT.	SUGAR.	TOBACCO.	LARDER.	PABOT.	PULSE.	PEAS.	RICE.	WHEAT.	LENTIL.	GRAIN.	SUNDRIES.	Total Manutance of Cargo by estimate.
		Number of Boats.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.	Manutance of Cargo by estimate.
Circular Canal	Bamanghatta	...	...	...	...	...	...	...	...	...	...	...	...	...
	Chitpore	...	...	...	...	...	...	...	...	...	...	...	...	...
Tolly's Ntl. Lk.	Sarakpottia	...	...	...	...	...	...	...	...	...	...	...	...	...
	Rusa	...	...	...	...	...	...	...	...	...	...	...	...	...
Tolly's Ntl. Lk.	Kidderpore	...	...	...	...	...	...	...	...	...	...	...	...	...

J. F. GALIFFE,  
Collector and Magistrate of Canals.

DHAPPA TOLL COLLECTOR'S OFFICE,  
The 1st February 1861.



# ADVERTISEMENT OF SALE.

NOTICE is hereby given, that the Zemindary Right of Government to the several Khas Mehals, situated in the District of 24-Pergunnahs, and mentioned in the Statement hereto annexed, will be put up to Sale, under Orders of Government dated the 3rd November 1859, No. 2722, in the 24-Pergunnahs' Collectorate on the 4th February 1861 and following days, corresponding with 23rd Magh 1267 B. S. The purchaser of such Mehals will be subject to the Conditions laid down below:—

## CONDITIONS OF SALE.

1st.—Estates to be sold, with the Sudder Jummas entered against each below, to the highest bidders above the upset price.

2nd.—The Sale to be subject to existing leases, and to the Right conferred by the settlement proceedings and laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the Jaminabundee made by the Revenue Authorities.

3rd.—When the amount of purchase money does not exceed Rupees 100, the whole amount is to be paid down at once.

4th.—When the amount of purchase money exceeds 100 Rupees, a deposit to be at once made of Rupees 25 per Cent. upon the amount bid, the same to be forfeited to Government if the whole amount of purchase money be not paid by noon of the fifteenth day after the Sale, reckoning the day of Sale as one.

5th.—The right of Government to all Minerals to be reserved:—

Number.	Number on the Towhee.	Name of Mehal and Pergunnah.	Area of Mehal.	Sudder Jumma.	Upset Price.	REMARKS.
			B. C. Ch. G.	Rs. As. P.	Rs. As. P.	
1	30	Pergunnah Magoorah Chuck Bollibag...	199 3 11 0	182 4 1	304 8 2	
2	41	Ditto Mooragatcha, Mouzah Loo-deu, &c. ...	*689 16 2 12½	703 7 11	1409 15 10	* An undetermined claim to 50B. 1C. 7Ch. of this area as rent-free.
5	73	Pergunnah Sahapore, Mouzah Ramlo-chunpore, &c. ...	649 19 8 0	550 10 5	1101 4 10	
6	86	Pergunnah Magoorah, Mouzah Chun-derant ...	185 19 12 0	198 10 0	397 5 0	
7	111	Pergunnah Mooragatcha, Mouzah Kamarpole, &c., ...	11403 3 0 0	11518 11 0½	23037 6 0½	
8	113	Pergunnah Azimabad, Mouzah Allipore, &c. ...	5138 11 0 0	6516 11 2	13033 0 4	An undetermined claim to 171B. 14C. of this area as rent-free.
10	154	Pergunnah Magoorah, Mouzah Chal-waree, &c. ...	16745 1½ 10 0	17963 12 2	35027 8 4	An undetermined claim to 47B. 18C. 8Ch. 15G.
14	310	Pergunnah Mooragatcha, Mouzah Dabi-pore, &c. ...	1012 1 0 0	1216 7 8	2432 15 4	
15	311	Pergunnah Mooragatcha, Mouzah Ektara, &c. ...	4121 0 2 11	2725 0 0	5450 0 0	An undetermined claim to 738B. 16C. 6Ch.
16	312	Pergunnah Mooragatcha, Mouzah Bel-singah, &c. ...	10635 10 0 10	6799 7 0	17598 14 0	An undetermined claim to 607B. 17C 8Ch.
19	336	Pergunnah Sahapore, Mouzah Bonc-mollypore, &c. ...	12566 11 14 5	For 1267 B. S. 10712 13 9 For 1268 B. S. 10722 6 10 For 1269 B. S. 10732 0 0 For 1270 B. S. 10741 9 1 From 1271 to 1277 per year. 10755 14 6	21511 13 0	
22	352	Pergunnah Balcah, Mouzah Nowhazaree, &c. ...	3373 6 7 0	5352 3 2	10704 6 4	An undetermined claim to 200B. 2C. 6Ch.
24	374	Pergunnah Hatteaghur, Mouzah Gopal-nagore, &c. ...	502 10 3 0	483 13 2	967 10 4	
25	384	Pergunnah Boridhotty, Mouzah Monoo-ranz, &c. ...	10042 1 5 0	7289 4 8½	14578 9 5	An undetermined claim to 818B. 0C. 14Ch.
26	411	Pergunnah Magoorah, Mouzah Dhon-khola, &c. ...	2071 15 0 9	2551 2 6	5102 7 0	An undetermined claim to 154B. 8C. 16Ch. 7½G.

Number.	Number on the Towhee.	Name of Mehal and Pergunnah.	Area of Mehal.	Sudder Jumma.	Upset Price.	REMARKS.
27	412	Pergunnah Magoorah, Mouzah San-poolcoorah ...	641 5 0 0	589 10 10	1179 5 8	An undetermined claim to 78B. 7C. 8Ch.
29	1531	Pergunnah Hattagahur, Mouzah 2nd Bhuggobanpore ...	2362 8 4 0	1241 5 0	2482 10 0	
30	414	Pergunnah Mooragatcha, Mouzah In-soorbareah, &c. ...	1580 0 0 0	775 15 6	1651 15 0	
23	432	Pergunnah Hattagahur, Abad Kadooh &c. ...	6808 13 0 0	From 1267 to 1274 B. S. per year. 2554 5 2 For 1275. 2575 1 3 For 1276. 2595 11 3 For 1277. 2637 1 0 For 1278. 2678 7 7 For 1279. 2719 13 10	5439 11 8	
26	443	Pergunnah Pechacooly, Mouzah Kurri-barah, &c. ...	4852 13 11 11	5506 3 2	11132 6 4	
27	444	Pergunnah Boridhotty, Mouzah Bung-seedhurpore, &c. ...	2224 0 0 0	2025 0 0	5250 0 0	
28	953	Pergunnah Hahilishur, Mouzah Konah	1 1 10 0	2 0 6	4 0 10	
40	1072	Pergunnah Calcutta, Mouzah Chundi-bareah ...	111 10 0 0	68 14 3	137 12 6	
47	1073	Pergunnah Mooragatcha, Mouzah Mo-samaree, &c. ...	447 7 11 0	237 8 0	475 0 0	
48	1074	Pergunnah Calcutta, Mouzah Teghur-ranah, &c. ...	306 16 0 0	191 14 7	389 13 2	
49	1075	Pergunnah Hattagahur, Mouzah Suru-bareah ...	552 18 0 0	215 9 8	431 3 4	
58	1070	Pergunnah Calcutta, Mouzah Titta-gurree ...	1 1 0 0	0 15 8	1 15 4	
59	1071	Ditto ...	0 4 0 0	0 3 1	0 8 2	
60	1072	Ditto ...	1 1 11 0	1 3 7	2 7 2	
61	1704	Ditto ...	5 1 8 0	3 6 2	6 12 4	
62	1708	Ditto ...	0 4 8 0	0 3 4	0 8 8	
63	1709	Ditto ...	2 3 12 0	1 7 4	2 14 8	
64	1710	Ditto ...	1 5 0 0	0 13 4	1 10 8	
65	1711	Ditto ...	0 13 12 0	0 7 4	0 14 8	
66	1712	Ditto ...	1 15 15 0	1 0 5	2 0 10	
67	1715	Ditto ...	7 0 0 0	4 10 8	9 5 4	
68	1716	Ditto ...	3 17 0 0	2 9 1	5 2 2	
69	1719	Ditto ...	0 16 0 0	0 8 7	1 1 2	
70	1720	Ditto ...	0 18 0 0	0 9 7	1 3 2	
71	1721	Ditto ...	1 5 0 0	0 13 4	1 10 8	
72	1723	Ditto ...	0 10 4 0	0 5 6	0 11 0	
88	1495	Pergunnah Magoorah, Mouzah Chontee	0 5 6 0	0 2 2	1 2 4	
89	1496	Pergunnah Azimabad, Mouzah Gabban-do ...	1 16 0 0	1 8 0	3 0 0	
3	42	Pergunnah Hattagahur, &c., Mouzah Bansbareah, &c. ...	284 2 7 8	130 0 0	130 0 0	
4	46	Pergunnah Hattagahur, Mouzah Bindu-bunpore, &c. ...	214 0 12 1	110 0 0	110 0 0	
11	165	Pergunnah Hattagahur, &c., Mouzah Rajarampore, &c. ...	1334 45 2 12	600 0 0	600 0 0	
32	425	Pergunnah Hattagahur, Mouzah Kassi-nagore ...	6842 1 8 0	5000 0 0	5000 0 0	
34	435	Pergunnah Hattagahur, Abad Gobiud-pore ...	678 14 0 0	370 0 0	870 0 0	
35	437	Pergunnah Pechacooly, Mouzah So-moolbareah, &c. ...	535 11 4 0	580 14 9	560 14 9	
13	289	Pergunnah Meddenmullo, Mouzah Kishorepore, &c. ...	160 18 6 0	78 13 2	100 0 0	
31	423	Pergunnah Hattagahur, Abad Belpoo-kooreah ...	6464 14 4 0	2283 13 11	3262 12 1	
41	1060	Pergunnah Myhotty, Mouzah Euam-pore, &c. ...	519 16 8 0	413 2 9	543 2 10	
37	1158	Pergunnah Calcutta, Mouzah Khurrom-bah, &c. ...	1674 6 3 19	774 9 4	958 14 10	
34	1365	Pergunnah Baxidpore, Mouzah Luckhi-nathpore, &c. ...	157 16 11 10	102 0 1	120 0 1	

C. H. CAMPBELL,  
Offg. Collector.

COLLECTOR'S OFFICE;  
24-PERGUNNAHS,  
The 2nd January 1861. }

*Sheriff's Office, the 5th January 1861.*

NOTICE is hereby given, that a Sessions of Oyer and Terminer and Gaol Delivery, and also an Admiralty Sessions, will be holden by the Supreme Court of Judicature at Fort William in Bengal, for the Town of Calcutta and Factory of Fort William, and the places subordinate thereto, at the Court House in the Town of Calcutta, on Monday, the Fourth day of February next, at 12 o'clock at noon.

The Court will open on the first day of the Sessions at 12 o'clock at noon, and upon each succeeding day precisely at 11 o'clock in the forenoon, of which all persons are required to take notice.

JOHN COCHRANE,   
 Sheriff.

সরিক আকিন জানওয়ারি ১৮৩১ সাল ।  
সমাচার দেওয়া যাইতেছে যে আগামি  
ফিবরিওয়ারি মন ১৮৩১ সাল সোমবার  
দুই প্রহরের সময় কলিকাতার কোর্ট উইলি-  
এমের এবং তাহার অন্তঃপাতি যে সকল  
স্থান তন্নিন্ত বঙ্গ দেশের কোর্ট উইলি-  
এমের গুপ্তেম কোর্ট আপন আদালত ঘরে  
ওয়ারটারমিনর এবং এডমাইরেলটি অর্থাৎ  
মহা সমুদ্র সম্পর্কীয় মোকদ্দমা নিষ্পত্তি  
জন্য এক সেশিয়ান অর্থাৎ মিছিল করি-  
বেন ।

এই সেশিয়ান জতকাল পর্য্যন্ত বসিবেক  
তাহার প্রথম দিবস দুই প্রহরের সময় তা-  
হার পর প্রতি দিবস এগারো ঘণ্টার সময়  
বসিবেক এ বিষয় সকলে স্মরণ রাখুন ।

JOHN COCHRANE,   
 Sheriff.

### Dalhousie Sanatarium, — Punjab.

SALE BY PUBLIC AUCTION OF BUILDING SITES.  
ON or about the 28th February will be sold by Public Auction at Dalhousie the available Building Sites in that Sanatarium, at an upset price of Rupees fifty per Acre. All intending purchasers to attend at the Auction, or to appoint Agents to bid for them. The value of the Lots to be paid to the undersigned within one month from the date of Sale.

It is to be clearly understood that the Rules framed by Government for the Sanatarium will be binding on all purchasers of Sites.

About fifty Sites will be put up to Auction.

G. A. CRASTER, Captain,   
 Executive Engineer.

NOORPORE,   
 January 3rd, 1861. }

### Notice.

DALHOUSIE SANATARIUM, PUNJAB.

THE date previously fixed for the Sale by Auction of the Building Sites in Dalhousie (February 5th) being found inconvenient for the Public, Notice is hereby given that the Sale will be postponed until the 28th February.

G. A. CRASTER, Captain,   
 Executive Engineer.

NOORPORE,   
 The 19th January 1861. }

### Nuddea Rivers.

Report shewing the least depth in the present Navigable Channels, from the 21st to 28th January 1861.

NAMES OF RIVERS.	Least Depth of Water.	Remarks.
MATABANGAH.		
Above Entrance in Ganges ...	Ft. In. 7 0	
On the Entrance Shoal	3 3	Hât Boleah to Alickdeah by Road, 11 Miles.
Thence to Hât Boleah, 44 Miles ...	2 2	
Hât Boleah to Alickdeah ..	0 0	
Alickdeah to Kishengunge, 38 Miles ...	2 4	
Kishengunge to Hooghly River, 34 Miles...	2 6	
BHAGIRUTTEE.		
Entrance ...	0 0	Bhagiruttee will be kept open from Jeagunge and Moorshe-dabad to the Hooghly.
Jeagunge to Cutwa, 60 Miles ...	2 5	
Cutwa to Nuddea, 46 Miles ...	2 10	

T. N. ARMSTRONG, C. E.,   
 Supdt., Nuddea Rivers.

The 30th January 1861.

## BENGAL CIVIL FUND.

*At a Half-yearly General Meeting of Subscribers to the Bengal Civil Fund held on Wednesday, the 23rd January 1861.*

PRESENT:—Messrs. H. B. Harington, Hon'ble H. B. Devereux, Hon'ble E. Drummond, M. H. Court, S. Wauchope, W. S. Seton-Karr, H. D. Sandeman, H. L. Dampier, Lord H. Ulick Browne, and H. Bell.

H. B. HARRINGTON, Esq., in the Chair

The following Report submitted by the Managers was read:—

"The Managers submit their Proceedings for the past Half-year, for the consideration and sanction of the Meeting.

"Subject to the approval of the Subscribers they have admitted to the benefits of the Fund the following families:—

Mrs. Blunt	...	...	£ 300
Son	...	...	£ 100
Yearly	...	£ 400	

"The Widow and one Son of the late Mr. William Blunt (Annuitant of September 1851), who died at Madras on the 5th August-1860.

Mrs. Rattray	...	...	£ 300
Five Children*	...	...	£ 240
Yearly	...	£ 540	

"The Widow and five Sons of the late Mr. R. H. Rattray, Annuitant of December 1851), who died at Calcutta on the 29th September 1860.

\* A Son has since died.

Mrs. Craigie	...	...	£ 300
Five Children	...	...	£ 480
Yearly	...	£ 780	

"The Widow and five Children (two Daughters and three Sons) of the late Mr. J. A. Craigie, who died at Agra on the 15th September 1860.

"The Hon'ble R. A. J. Drummond has incurred the penalty, under Rule 6, of exclusion from the benefits of the Fund of a Son whose birth on the 1st March 1858 was not reported within the prescribed six months, and the case is submitted for the decision of the Meeting. It is explained that the omission was quite unintentional, the birth of a younger child having been duly reported. The Managers recommend the admission of the child to the benefits of the Fund on the payment of a fine of Rupees 100, and all arrears with Interest at 8 per Cent.

"Mr. C. Chester, an unmarried Subscriber, left for England on 31st January 1858, and resigned the Service on 28th June 1859, in anticipation of an annuity which has since been allotted to him, viz. on 1st November last. He requests the refund of a sum of Rupees 4,440-0-9 which was paid by his Agents in Calcutta on 13th October 1859 to complete his account to the prescribed sum of Rupees 25,000, with a view to secure to any family he might leave at his death the full benefits of the Fund. Mr. Chester claims the refund on the ground of objection to the rule for payment of a fine on unequal ages at the time of marriage, which came into operation on 1st May 1859, but of which he was ignorant (though the passing of the rule was duly advertised), when the above payment was made, and he is willing to forego all claims upon the Fund, under any circumstances, if the refund be allowed. The Managers consider that it will be to the interest of the Fund to refund the amount on the condition proposed by Mr. Chester, and submit the question for the decision of the Meeting."

"Mr. E. H. Anson, who left India in February 1856, and retired on an Invalid Annuity of £158 from the 1st May 1860, has incurred the penalty specified in Article 38 of the Rules by having neglected for more than a year to pay the necessary subscriptions; but that gentleman having represented that illness and the pressure of domestic affliction, as well as the fact of his instructions not having been carried out by third parties, had caused the unintentional omission, and as the arrears with Interest at 8 per Cent. have since been paid up, the Managers have restored Mr. Anson to the full rights of a Subscriber; subject to the confirmation of this Meeting."

"Mr. H. R. Alexander, a Subscriber to this Fund, who retired in February 1859, on an annuity of £1000 from the Government (he having been formerly of the China Establishment), has incurred the penalty specified in Article 38 of the Rules by having neglected for more than a year to pay subscriptions from his annuity. He pleads that having completed the prescribed balance of Rupees 25,000 before retiring, and obtained a Certificate of "No Demands" from the Accountant-General, he concluded there was no further claim against him by the Fund beyond some small composition, which he supposed might be paid at his convenience. The Managers propose, with the concurrence of the Meeting, to restore Mr. Alexander to the full rights of a Subscriber upon payment of his arrears of subscription with Interest at 8 per Cent."

"Mr. R. Hampton having resigned the Service in April 1860, in anticipation of an annuity which has since been allotted to him, viz. on 1st November last, and will commence on 1st May next, has recently proposed to pay up the difference to make up his subscription balance to the prescribed sum of Rupees 25,000. As Article 8 of the Rules does not, under its present wording, exactly meet the case of a Subscriber who may retire from the Service before he can obtain an annuity, the Managers have consented to receive the payment from Mr. Hampton, subject to the confirmation of this Meeting."

"With a view to provide distinctly for such cases in future, the Managers submit a proposed alteration of a portion of the first Section of Article 8, which has been advertised for consideration at this Meeting."

"The Managers have submitted a representation to Government, soliciting that the Fund may be exempted from the payment of Income Tax. The matter is still under consideration."

"The Accounts for the past year 1859-60 are submitted."



*Abstract of the Accounts of the Bengal Civil Fund for 1859-60.*

UNAPPROPRIATED FUNDS.		Bearing Interest at 8 per Cent.	Bearing Interest at 4 per Cent.
By Balance 1st May 1859	...	1,93,017 1 10	5,84,103 15 3
" Interest	...	30,007 6 5	25,751 10 2
" Subscriptions during the year	...	2,11,012 10 11	1,59,253 3 7
" Payment by two Annuitants to complete Subscription, balance of Rupees 25,000 under Rule 8	...	5,949 3 3	0 0 0
" Composition payment by an Annuitant under Rule 8	...	0 0 0	5,400 0 0
" Contribution by Annuitants	...	0 0 0	14,195 1 2
" Fine from six Subscribers under Rule 6, and by one under the rule for unequal age at marriages	...	0 0 0	396 9 0
" Minimum payment by an Incumbent under Rule 7	...	6,954 10 8	3,477 5 4
" Transfer from Appropriated Funds of deduction of one sixth from Pensions under Rule 7	...	8,439 6 4	4,219 11 1
" Amount granted by Government for the payment of Pensions to families of those Subscribers who were killed in the Mutinies	...	35,185 1 7	17,592 8 8
" Donation from the Government paid in England	...	25,600 0 0	0 0 0
		5,16,165 9 0	8,14,390 0 3
DEDUCT.			
To transfer to Appropriated Funds			
" Value of Pensions of Mrs. Charles Jenkins and one Son	...	22,712 14 8	17,716 15 1
" " Mrs. E. Jenkins, three Sons and one Daughter	...	39,125 6 2	28,774 1 0
" " Mrs. F. B. Drummond, three Daughters and one Son	...	38,658 4 1	30,578 0 8
" " Mrs. C. Linond,	...	20,051 15 4	15,652 13 9
" " Mrs. J. G. Campbell, two Sons and two Daughters	...	40,787 10 8	28,700 5 9
" " one Son of the late Mr. W. C. Spencer	...	3,881 8 11	2,824 14 7
" " M s Chase, formerly Muir, under the old Rules	...	31,227 3 2	0 0 0
" Interest thereon	...	9,406 14 7	3,497 9 2
" Transfer to Appropriated Funds on account of Pensions payable by Government	...	35,185 1 7	17,592 8 8
" Refund of overpaid Subscriptions	...	366 7 2	295 3 11
" Establishment, &c.	...	0 0 0	4,649 6 6
" Printing Charges	...	0 0 0	292 14 0
		2,41,203 6 4	1,50,614 13 1
Balance 30th April 1860, Rupees	...	2,74,062 2 8	6,63,775 3 3
APPROPRIATED FUNDS.			
By Balance 1st May 1859	...	26,35,491 8 11	13,54,899 8 9
" Interest	...	1,52,709 4 6	56,088 6 9
" Transfer from Unappropriated Funds, values of Pensions granted to seven families within the year	...	1,96,244 15 0	1,24,247 2 10
" Interest thereon	...	9,406 14 7	3,497 9 2
" Transfer from Unappropriated Funds on account of Pensions payable by Government	...	35,185 1 7	17,592 8 8
		30,29,037 12 7	15,56,325 4 2
DEDUCT.			
To Pensions paid in England, under old Rules	...	238,591 15 11	0 0 0
" " " India	...	7,332 0 0	0 0 0
" " " England, under new Rules	...	1,41,894 10 8	70,997 5 4
" " " India	...	10,784 12 4	5,392 6 2
" Transfer to Unappropriated Funds of the deduction of one-sixth from Pensions, under Rule 7	...	8,439 6 4	4,219 11 1
		4,07,142 13 3	80,609 6 7
Balance 30th April 1860, Rupees	...	26,21,894 15 4	14,75,715 13 7
Total Balance 30th April 1860, Rupees	...	28,96,857 2 0	21,39,491 0 9
INVESTMENT OF THE BALANCE.			
Investment in Treasury Note, at 8 per Cent	Rs. 26,83,633 1 2		
Uninvested at 8 per Cent (since invested)	" 2,13,224 0 10		
Investment in Company's Paper, at 4, 5, and 5½ per Cent	" 20,84,314 2 9		
Uninvested at 4 per Cent (since invested)	" 55,176 14 0		
	Rs. 50,80,348 2 9		
Deduct amount of Deposit	" 52,363 10 2		
	Rupees 49,83,984 8 7		
COMPARISON OF THE BALANCE.			
Balance 30th April 1859, less the Deposit	Rs. 47,15,149 8 7		
Ditto 1860,	" 49,83,984 8 7		
Increase	Rs. 2,68,835 0 0		

E. E.

H. ULICK BROWN,  
Honorary Secretary.

Proposed by Mr. Wauchope, seconded by Mr. Sandeman, and carried unanimously, that the admission by the Managers of the families of Messrs. W. Blunt, R. H. Rattray, and J. A. Craigie, to the benefits of the Fund, be confirmed.

Proposed by Mr. Court, seconded by Mr. Devereux, and resolved, that the Hon'ble R. A. J. Drummond's child be admitted to the benefits of the Fund on the payment of a fine of Rupees 100, and all arrears with Interest at 8 per Cent.

Proposed by Mr. Sandeman, seconded by Mr. Bell, and resolved, that the refund solicited by Mr. Chester be allowed, on the condition that he foregoes all claim upon the Fund under any circumstances whatever.

Proposed by Mr. Seton-Karr, seconded by Mr. Bell, and resolved, that the restoration by the Managers of Mr. E. H. Anson to the full rights of a Subscriber be confirmed.

Proposed by Mr. Sandeman, seconded by Mr. Bell, and resolved, that Mr. H. R. Alexander be restored to the full rights of a Subscriber, on payment of his arrears of subscription with Interest at 8 per Cent.

Proposed by Mr. Sandeman, seconded by Mr. Bell, and resolved, that the proceedings of the Managers in receiving the payment for Mr. R. Hampton be confirmed.

Proposed by Mr. Drummond, seconded by Mr. Wauchope, and carried unanimously, that Article 8 be amended as follows:—

*Present Rule.*

*First.*—Subscribers who may hereafter retire from the Service on annuities of the Civil Service Annuity Fund, wishing to secure to their Widows and Children the full benefits of the Fund, must, on retirement, make up the amount of their Subscriptions with Interest to Rupees 25,000, and must also continue their contributions at the same rates on their annuities as those levied from Subscribers in the Service on their allowances and under the same conditions in regard to minimum payments and liability to increase or decrease of rates; an option being allowed to each Subscriber of paying up once for all, either at the time of resigning the Service, or at any subsequent period, the full value of his contributions, according to the Tables of Mortality which, on the advice of any Actuary, may be adopted by the Managers.

*Amended Rule.*

*First.*—Subscribers who may hereafter retire from the Service on annuities or in anticipation of annuities of the Civil Service Annuity Fund wishing to secure to their Widows and Children the full benefits of the Fund, must, on retirement, make up the amount of their Subscriptions with Interest to Rupees 25,000, and must also continue their contributions at the same rates on their annuities *when received* as those levied from Subscribers in the Service on their allowances and under the same conditions in regard to the minimum payments and liability to increase or decrease of rates; an option being allowed to each Subscriber of paying up once for all, either at the time of resigning the Service, or at any subsequent period, the full value of his contributions, according to the Tables of Mortality which, on the advice of any Actuary, may be adopted by the Managers.

Proposed by Mr. Dampier, seconded by Mr. Court, and resolved, that the Accounts of the past year be passed.

An election of Managers for the ensuing year then took place, when Messrs. H. B. Harington, E. Drummond, George Loch, S. Wauchope, and R. Temple, were duly elected.

A vote of thanks was passed to the Chairman.

H. B. HARRINGTON,  
Chairman.

BENEFICIAL CIVIL FUND,  
The 23rd January 1861. }

# BENGAL CIVIL SERVICE ANNUITY FUND.

*At an Annual General Meeting of Subscribers to the Civil Service Annuity Fund held on 23rd January 1861.*

**PRESENT:**—Messrs. H. B. Harington, Hon'ble H. B. Devereux, Hon'ble E. Drummond, M. H. Court, S. Wauchope, W. S. Seton-Karr, H. D. Sandeman, H. L. Dampier, Lord H. Ulick Browne, and H. Bell.

H. B. HARRINGTON, Esq., *in the Chair.*

THE Accounts of the Fund for the year 1859-60 were laid before the Meeting.

*Abstract of the Accounts of the Bengal Civil Service Annuity Fund for 1859-60, (35th Year.)*

UNAPPROPRIATED FUNDS.		Rs.	As.	P.	INTEREST.
By Balance 30th April 1859 ...	...	41,60,965	0	8	2,49,657 14 5
„ Fine, &c., from Messrs. A. S. Annand and G. G. Mackintosh ...	...	46,980	8	9	948 8 2
„ Subscriptions received during the year ...	...	3,29,484	14	2	10,960 4 1
„ Penalty from Mr. H. C. Metcalfe under Rule 10, including Interest ...	...	10,083	8	0	543 5 5
„ Donation from the Government for the year ...	...	10,29,505	0	0	0 0 0
		55,77,018	15	7	2,62,110 0 1
					55,77,018 15 7
					58,39,128 15 8
DEDUCT.					
To Transfer to Appropriated Funds, Values of Annuities granted to Messrs. R. N. C. Hamilton, Hon'ble E. Currie, Hon'ble F. J. Halliday, B. J. Colvin, H. Wilson, D. J. Money, C. Grant, R. H. S. Campbell, W. T. Taylor, W. DeH. Routh, Sir J. L. M. Lawrence, W. Bell, W. Taylor, A. S. Annand, and W. H. Elliott, and to Messrs. J. Guthrie, and W. Galloway, under Rule 11 ...	...	15,92,415	12	0	
Interest thereon ...	...	94,336	11	9	
„ Amount of Donations paid under Rule 11 to Messrs. Coutts, Trotter, W. J. Hay, T. B. Lane, retired on Medical Certificate ...	...	16,000	0	0	
„ Interest on the above payments ...	...	638	3	6	
„ Establishment, Printing, &c., ...	...	11,303	12	0	17,14,594 7 3
Balance 30th April 1860, Rupees ...					41,24,434 8 5
APPROPRIATED FUNDS.					
By Balance 30th April 1859 ...	...	1,58,47,403	8	7	9,50,844 3 5
„ Transfer from Unappropriated Funds, value of the above-mentioned seventeen Annuities, including two Invalid Annuities ...	...	15,92,415	12	0	94,336 11 9
„ Recredit of transfers in excess of the amount of Annuities of the late W. W. Bird, A. C. Barwell, E. J. Harington, F. H. Robinson, F. C. Smith, H. Newenham, J. F. M. Reid, W. T. Toone, R. W. Hughes, and George Blunt ...	...	25,768	1	0	2,745 3 3
		1,74,65,587	5	7	10,47,926 2 5
					1,74,65,587 5 7
					1,85,13,513 8 0
DEDUCT.					
To Payments to 176 Annuityants of their Quarterly Annuities ...	...	18,16,891	13	5	
„ Ditto to twenty-four Annual ditto ...	...	2,48,000	0	0	
„ Interest charged upon the Quarterly paid Annuities ...	...	40,217	1	9	21,05,108 16 2
Balance 30th April 1860, Rupees ...					1,64,08,404 8 10
Total Balance 30th April 1860, Rupees ...					205,32,839 1 3

E. E.

H. ULICK BROWNE,

*Secretary and Accountant*

Proposed by Mr. Seton-Karr, seconded by Mr. Devereux, and carried unanimously, that the Accounts be passed.

An election of Managers for the ensuing year then took place, when Messrs. H. B. Harington, G. Loch, W. Grey, S. Wauchope, and R. Temple, were duly elected.

Proposed by Mr. Drummond, and seconded by Mr. Seton-Karr, that Rule 6 be amended as follows :—

*Present Rule.*

On the 1st of November of every year the ten Annuities that are to become available on the following 1st of May shall be assigned to those qualified Subscribers, in order of seniority, from whom applications for Annuities shall have been received before the said 1st of November. After the 1st of November, any of the said ten Annuities which shall not have been assigned under the preceding Clauses shall be assignable to all qualified Subscribers in order of application.

*Amended Rule.*

On the 1st of November of every year the ten Annuities that are to become available on the following 1st of May shall be assigned to those Subscribers, in order of seniority, from whom applications for Annuities shall have been received before the said 1st of November, and who are then qualified or will become qualified under Rule 3, on or before the 30th of April following. After the 1st of November, any of the said ten Annuities which shall not have been assigned under the preceding Clause, shall be assignable to Subscribers who are already or will be qualified on or before the 30th April following, in order of application.

Mr. Court opposed the motion on the ground that only a few years since the Rule had been already defined and interpreted to the prejudice of a Subscriber belonging to the North-Western Provinces, who had thereby been debarred for three years from obtaining an annuity; that having been then decided, the decision should be final; that to re-open the question once gives precedent to constant agitation of Rules that ought to be stable, however they may affect particular interests at various times.

It was explained that the proposed alteration was suggested with a view to remedy the unfairness by which two or three Subscribers had suffered at different times, and that the effect of the alteration, if carried, would be that no others would suffer in a similar manner.

Mr. Court however moved the following amendment :—

“That no alteration be made in Rule 6.”

The amendment being unsupported fell to the ground.

The original proposition for the alteration was then put to the vote, and carried.

A vote of thanks was passed to the Chairman,

H. B. HARRINGTON,  
Chairman.

CIVIL SERVICE ANNUITY FUND, }  
The 23rd January 1861.

**Bonded Warehouse.**

NOTICE is hereby given to the Holder of Warrant No. 10404, dated 24th March 1859, for eighteen Frames and 242 Rolls of Felt imported by the Ship *Royal Stuart*, and deposited in the Warehouse by MESSRS. JOHN MORRISON, NEWSON, & Co., that if the rent due thereon is not paid within one month from this date, the Association will proceed, under the 20th of its Bye Laws, to sell the same or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. J. WOOD,  
Secretary.

CALCUTTA, }  
The 15th January 1861.

**Bonded Warehouse.**

NOTICE is hereby given to the Holder of Warrant No. 10600, dated 15th July 1859, for fifty Frames F. R. of Patent Felt imported by the Ship *Augustus Wattenbach*, and bonded by Baboo Beharryloll Day, that if the rent due thereon is not paid within one month from this date, the Association will proceed, under the 20th of its Bye Laws, to sell the same or so much thereof as may be necessary to pay the arrears of rent and all costs and charges in respect thereof.

H. W. J. WOOD,  
Secretary.

CALCUTTA, }  
The 15th January 1861.



## NOTICE.

In the event of these Dividends remaining Unclaimed for six months from this date they will be paid into the Court :—

IN THE MATTER OF JUGGESSUR LAHA, AN INSOLVENT.

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.	Amount of Claim, Company's Rupees.			1st Dividend at 5 per Cent, 4th June 1859.		
	Rs.	As.	P.	Rs.	As.	P.
Anundchunder Seermoney	1600	0	0	30	0	0
Anundmoyee Dossee	35	0	0	1	12	0
Anundochunder Halidar	582	15	0	29	2	3
Anundobehary Roy	115	0	0	5	12	0
Buddinauth Surbobhoom	500	0	0	25	0	0
Bissonauth Haldar	1608	5	9	80	6	9
Brojogapenee Dossee	113	15	0	5	11	3
Bissessur Sein	530	0	0	26	8	0
Bemola Dabee	203	0	0	10	2	6
Rycuntonauth Bonnerjee	15	11	3	0	12	6
Bissessur Sein	529	14	6	26	8	0
Bhoothnath Chatterjee	100	0	0	5	0	0
Bacharam Chatterjee	174	0	0	8	11	3
Brojololl Shaw	1067	11	9	53	6	3
Bissonauth Chatterjee	500	0	0	25	0	0
Bhurtololl Lallah	140	0	0	7	0	0
Bycoontonauth Dutt	151	2	0	7	8	10
Bhogowanchunder Roy Chowdry	87	13	0	4	6	3
Bissonauth Turkobhoosun	15	0	0	0	12	0
Brojomohun Doss	30	1	3	1	8	0
Chundernauth Chatterjee	1500	0	0	75	0	0
Callypoddo Chowdry	28	0	0	1	6	6
Callycoomar Roy	450	0	0	22	8	0
Callycoomar Bosc	469	7	6	23	7	6
Callypoddo Dabee	50	0	0	2	8	0
Callydoss Paul	171	15	6	8	8	9
Comolemoney Bewah	1000	0	0	50	0	0
Chundermoney Dossee	50	0	0	2	8	0
Callysunker Chatterjee	6	3	3	0	5	0
Dabeychurn Paulit	164	5	6	8	3	6
Dumonoyee Dabee	220	0	0	11	0	0
Dhoondoochunder Mookerjee	233	15	6	11	11	3
Doorgapersaud Roy Chowdry	1000	0	0	50	0	0
Dabeechurn Day	612	14	3	30	10	6
Dinomoyee Dabee	100	0	0	5	0	0
Fuckeechund Molly	130	15	0	6	8	9
Godadhur Bose	109	0	0	5	7	3
Gooroodoss Day	225	0	0	11	4	0
Goopeekisto Mookerjee	200	0	0	10	0	0
Gunganarain Ghose	15	0	0	0	12	0
Golaum Hossein Shaik	51	0	0	2	8	9
Gobinchunder and Rajcoomar Mookerjee	500	0	0	25	0	0
Gunnerchunder Laha	6000	0	0	300	0	0
Harrischunder Mookerjee	1000	0	0	50	0	0
Issurechunder Sircar	1300	0	0	65	0	0
Juggendronauth Roy	224	0	0	11	3	3
Juggomohun Chuckerbutty	109	14	0	5	8	0
Issurechunder Bannerjee	49	0	0	2	7	3
Issurechunder Mookerjee	10	0	0	0	8	0
Joynarain Paul	50	0	0	2	8	0
Kameenee Dabee	1250	0	0	62	8	0
Kistosoonder Roy	79	0	0	3	15	3
Khettermohun Dey	211	15	6	10	9	6
Kauntanarain Gopto	100	0	0	5	0	0
Kallyprosono Sein	2	0	0	0	1	6
Kristo Dhone Chuckerbutty	150	0	0	7	8	0

Names of Creditors.	Amount of Claim, Company's Rupees.			1st Dividend at 5 per Cent, 4th June 1859.		
	Rs.	As.	P.	Rs.	As.	P.
Kadarnauth and Gopaulchund Kurmoker	150	0	0	7	8	0
Kristochunder Bhattacharjee	25	0	0	1	4	0
Kristochunder Shome	25	0	0	1	4	0
Lallehund Biswas	40	0	0	2	0	0
Modoosoodun and Nundocoomar Chatterjee	192	13	3	9	10	3
Modoosoodun Mookerjee	803	12	0	40	3	0
Munmoheenee Dossee	127	8	0	6	6	0
Mohindronauth Dutt	5132	4	0	256	9	9
Moheschunder Sett	355	0	0	17	12	0
Modoosoodun and Dwarka Doss	3000	0	0	150	0	0
Mohendronauth Bose	704	0	0	35	3	3
Moheschunder Cobraj	300	0	0	15	0	0
Maudubchunder Mitter	82	10	0	4	2	0
Muddenloll Lallah	61	0	0	3	0	9
Modoosoodun Coondo	50	0	0	2	8	0
Mutydossee	303	12	0	15	3	0
Mothoornauth Bose	15	0	0	0	12	0
Manickchund and Beedeechund	251	0	0	12	8	9
Mohadeb Missry	24	0	0	1	3	3
Mohessuree Dabee	1500	0	0	75	0	0
Norango Singhee	300	0	0	15	0	0
Neebaronchunder Bannerjee	1673	6	9	83	10	9
Neelmoney Bannerjee	100	0	0	5	0	0
Nundocoomar Mookerjee	15	11	3	0	12	6
Nilmoney Biswas	19	13	3	0	15	9
Nundocoomar Roy	49	0	0	2	7	3
Ombicacchurn Biswas	684	0	0	34	3	3
Okhoyram and Hurruckchund	972	0	0	48	9	6
Obhoychurn Mitter	101	9	0	5	1	3
Ondpersaud Lallah	21	0	0	1	0	9
Prosonomoyee Dabee	702	0	0	38	1	6
Parbuttychurn Roy Chowdry	2565	0	0	128	4	0
Premchunder Bhattacharjee	55	0	0	2	12	0
Poornochunder Mitter	112	0	0	5	9	6
Premchund Day	400	0	0	20	0	0
Pearymohun Mitter	7	0	0	0	5	6
Purressnauth Ghose	100	0	0	5	0	0
Ramallycoomar Chatterjee	397	0	0	19	13	6
Ramgobindo Bhattacharjee	353	8	6	17	10	8
Ramehund and Dwarkanauth Coondoo	551	0	0	27	8	9
Rabottee Dabee	598	0	6	29	14	6
Rogooram Chuckerbutty	1634	10	3	81	11	9
Ramlall and Buddricka Doss	1000	0	0	50	0	0
Rambromo Chuckerbutty	470	0	0	23	8	0
Randhone Chuckerbutty	370	3	9	18	8	3
Ramprawn Roy	750	0	0	37	8	0
Randhone Purramanick	50	0	0	2	8	0
Radhamoney Dossee	787	8	0	39	6	0
Ruggomohun Saha	58	13	6	2	15	0
Roychurn Dutt	7623	12	6	381	3	0
Ramcomole Bannerjee	112	0	0	5	9	6
Radhika Chowdryan	522	7	0	26	2	0
Ramjeebun Coondoo	175	10	6	8	12	6
Ramehund Roy	10	0	0	0	8	0
Rasbeharry Saha	36	0	0	1	12	9
Rackaldoss Paul	60	0	0	3	0	0
Saudoochurn and Bunkoololl Singhee	8000	0	0	400	0	0
Seetaram Toolseeram	1100	0	0	55	0	0
Sumboochunder Halder	60	0	0	3	0	0
Susteechurn Roy	100	0	0	5	0	0
Sadasib Chuckerbutty	2500	0	0	125	0	0
Sumboochunder Bose	1400	0	0	70	0	0
Surroopchunder and Ramsaugore Coondoo	219	8	3	10	15	9
Shamcoomar Biswas	32	2	6	1	9	9

Names of Creditors.			Amount of Claim, Company's Rupees.	1st Dividend at 5 per Cent, 4th June 1859.
Treepoorashoondery Dabee	...	...	1600 0 0	80 0 0
Tarruckhunder Ghose	...	...	449 0 0	22 7 3
Tarraneechurn Bose	...	...	1500 0 0	75 0 0
Tarapersaud Bonnerjee	...	...	2 13 3	0 2 3
Woojolmoney Dossee	...	...	1024 4 0	51 3 9
Rajkisto Day and Gungadhur Day	...	...	6500 0 0	325 0 0
			Co.'s Rupees ...	4302 8 9

E. E.

IN THE MATTER OF CHARLES LAVERACK BROWN, AN INSOLVENT.

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.			Amount of Claim, Co.'s Rs.	1st Dividend at 7 per Cent, 29th Oct. 1859.
Amed, Baker	...	...	25 0 0	1 12 0
Day and Co., K. C.	...	...	40 0 0	2 12 10
Gilbert and Co., W. H.	...	...	120 0 0	8 6 5
Harton and Co.	...	...	50 0 0	3 8 0
Muddenmohun Doss	...	...	30 0 0	2 1 7
Obeyram, Milkman	...	...	19 10 3	1 6 0
Paxton, A.	...	...	122 0 0	8 8 8
Phoenix Newspaper Proprietor	...	...	15 0 0	1 0 10
Ross, J.	...	...	450 0 0	31 8 0
Ross, J. for Rent	...	...	120 0 0	8 6 5
Surroopehunder Day	...	...	27 0 0	1 14 2
Shaw and Co.	...	...	63 0 0	4 6 7
			Co.'s Rupees ...	75 11 6

E. E.

IN THE MATTER OF EDWIN DELANOUGEREDE, AN INSOLVENT.

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.			Amount of Claim, Company's Rupees.	1st Dividend at 7 per Cent, 3rd December 1859.
Ahmuty and Co.	...	...	80 0 0	5 9 7
Ameer, Milkman	...	...	35 0 0	2 7 2
Akbur, Mistry	...	...	26 0 0	1 13 2
Abdool Gofour	...	...	21 3 0	1 7 8
Buddy Doss	...	...	3 0 0	0 3 4
Bampton, F.	...	...	100 0 0	7 0 0
Bissonauth (Matman)	...	...	6 0 0	0 6 8
Bachoo, (Clothman)	...	...	13 0 0	0 14 7
Brojo, (Grass Cutter)	...	...	12 0 0	0 13 3
Bungsee Mistry	...	...	3 0 0	0 3 5
Cooper, A.	...	...	32 0 0	2 3 10
Cook and Co.	...	...	6 0 0	0 6 3

Names of Creditors.	Amount of Claim, Company's Rupees.	1st Dividend at 7 per Cent, 3rd December 1859.
	Rs. As. P.	Rs. As. P.
Catholic Church	48 0 0	3 5 10
Dhonoo Sing	65 0 0	4 8 10
Gobindhunder Sein	7465 0 0	522 8 10
Gocoolchunder Daw	32 13 0	2 4 9
Gungachurn Ghose	45 0 0	3 2 5
Gopaul Bearer	15 0 0	1 0 10
Goluck, (Matman)	5 0 0	0 5 7
Gunga Sing Jemadar	51 0 0	3 9 2
Gasper, J. L.	135 0 0	9 7 2
Gones Harrow and Doorgaram (Mistrees)	41 7 0	2 14 8
Gowsee, (Butcher)	15 0 0	1 0 10
Harranund Chuckerbutty	4 8 0	0 5 1
Hollingberry, R. H.	19 8 0	1 5 10
Hurrynarain and Purromessur Mistrees	2 6 0	0 2 8
Juddonauth Sein	112 12 9	7 14 5
Kally, (Butterman)	25 0 0	1 12 0
Kistomohun Chowdry	25 0 0	1 12 0
Kistomohun Chunder	12 12 0	0 14 3
Kistomohun Paul	35 0 0	2 7 2
Kally Coondoo	35 0 0	2 7 2
Luckun (Brassman)	31 0 0	2 2 9
Lallehund (Painter)	2 0 0	0 2 2
Lackersteen G. F.	270 12 9	18 15 4
Lutchminaram and Mohess Doss	73 0 0	5 1 9
Municipal Commissioners' Office	18 12 0	1 5 0
Muttyloll Chatterjee	130 0 0	9 1 7
Mohendrololl Ghose	35 0 0	2 7 2
Merrick, G.	45 0 0	3 2 5
Mothoormohun Soor	358 12 0	25 1 10
Mungloo Durjee	10 0 0	0 11 2
Muddoo Brassman	12 0 0	0 13 6
Nazir Tailor	10 0 0	0 11 2
Nilmoney, Jeweller	10 0 0	0 11 2
Nazim, Tailor	20 0 0	1 6 5
Oliver, H.	101 0 0	7 1 1
Premchand, Coirman	6 0 0	0 6 8
Panchoo Baboo	12 0 0	0 13 5
Rooploll Day	65 0 0	4 8 10
Radanauth Mistry	90 0 0	6 4 10
Ramdya Naik	16 0 0	1 1 11
Ramsoonder Mullick	30 0 0	2 1 7
Surroopdoss Bonnerjee	170 13 6	11 15 4
Sibehunder Dutt	52 0 0	3 10 3
Sewsurren Sing	4 0 0	0 4 5
Saobul and Bonomally, Mistrees	45 0 0	3 2 5
Sonawoolah Tailor	46 0 0	3 3 6
Thomas, A.	800 0 0	56 0 0
Thonoo Sing	25 0 0	1 12 0
Takoordos Paul	7 15 0	0 8 11
Tolun, Chinaman	15 0 0	1 0 10
Toulers, Tailor	15 0 0	1 0 10
Tinoo, Sawyer	64 12 6	4 8 7
Tarrachund Mookerjee	8 8 0	0 9 6
Uanungomoney Dosses	560 0 0	39 3 2
United Service Library	24 0 0	1 10 11
	Co.'s Rupees ...	319 13 2



IN THE MATTER OF SUNGUM LALL, AN INSOLVENT.

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.	Amount of Claim, Company's Rupees.	1st Dividend at 3 per Cent, 14th April 1860.
	Rs. As. P.	Rs. As. P.
Ashburner & Co. ...	9037 8 0	91 2 0
Bunkabcharree Lall ...	1031 4 0	30 15 0
Bhowanee Doss and Beharee Loll ...	112 10 6	3 8 1
Bullukee Doss ...	463 14 3	13 14 8
Eastman & Co. ...	275 0 0	8 4 0
Gokool Baboo ...	1002 13 0	30 1 4
Hurrishunder Bose ...	425 0 0	12 12 0
Hoare, Miller & Co. ...	1406 4 0	42 3 0
Hurrishunder Bose ...	6711 10 0	202 8 11
Humnan Doss, Jumoonah Doss ...	22056 5 3	661 11 1
Juggessur Sein ...	453 12 0	13 9 10
Jumnapersand Brahmin ...	300 0 0	9 0 0
Koonjoololl Byjeenauth ...	165 12 0	4 15 7
Livingstone, Withers & Co. ...	1209 6 0	36 4 6
Mirza Abdool Kurreem ...	376 0 0	11 4 5
Mukhunloll Greedhareeloll ...	4106 4 3	123 3 0
Obhoychurn Goho ...	3724 8 0	111 11 9
Poorundoss Bhoyrubpersand and Mokim Brahmin ...	644 5 9	19 5 4
Radanauth Doss and Monohur Doss ...	2700 0 0	81 0 0
Radanauth and Callynauth Dhur ...	1300 0 0	39 0 0
Sibnauth Dhur ...	1410 15 0	42 5 3
Shaik Rohomartwoollah ...	50 0 0	1 8 0
Sadulsing Byjeenauth ...	739 7 0	22 2 11
Taraneechurn Bose ...	4425 0 0	132 12 0
Ukhoycoomar Dhur ...	527 3 6	15 13 1
	Co.'s Rupees ...	1760 8 9

E.

E.

ESTATE LOUIS ALEXANDER QUILLET, AN INSOLVENT.

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.	Amount of Claim, Company's Rupees.	1st Dividend at 70 per Cent, 14th April 1860.
	Rs. As. P.	Rs. As. P.
Anderson & Co. ...	70 0 0	49 0 0
Bissonauth Law & Co. ...	5 0 0	3 8 0
Eastman & Co. ...	30 0 0	21 0 0
Goberdhon Doss Lalla ...	100 0 0	70 0 0
Hunter & Co. ...	20 0 0	14 0 0
Housanee, Office Coachman ...	7 13 6	5 7 10
Rammohun, Office Coachman ...	12 0 0	8 6 5
	Co.'s Rupees ...	171 6 3

IN THE MATTER OF ANNIE GILLESPIE SKINNER, AN INSOLVENT.

*Schedule of the First Unclaimed Dividend.*

Names of Creditors.	Amount of Claim, Company's Rupees.	1st Dividend at 12 per Cent, 14th April 1860.		
		Rs.	As.	P.
Bancemadub, Boxwallah	60 0 0	7	3	2
Bhoobunmohun Adicary	10 0 0	1	8	2
Bell & Co., W.	300 0 0	36	0	0
Bance (Washerman)	32 0 0	3	13	5
Buddenchunder Sircar	15 0 0	1	12	10
Boicanto Ghose	25 0 0	3	0	0
Durreah (Khansamah)	108 0 0	12	15	4
Forbes & Co.	20 0 0	2	6	5
Gervain & Co.	250 0 0	30	0	0
Gomanee	50 0 0	6	0	0
Golam Goussee (Butcher)	18 0 0	2	2	7
Grischunder Shaw	100 0 0	12	0	0
Gossain (Milkman)	20 0 0	2	6	5
Hamilton and Co.	45 0 0	5	6	5
Harman and Co.	60 0 0	7	3	2
Hingun (Khansamah)	50 0 0	6	0	0
Hurraiden and Co.	45 0 0	5	6	5
Juseemooddeen	50 0 0	6	0	0
Izak (Chinaman)	12 0 0	1	7	1
Llewellyn and Co.	36 0 0	4	5	1
Lallmohun Ghose	12 0 0	1	7	1
Mendes and Co.	70 0 0	8	6	5
Moneemohun Dutt	109 0 0	13	1	3
Mackenzie, Lyall and Co.	32 0 0	3	13	5
Neylall and Casim	25 0 0	3	0	0
Nussoomooddeen	8 0 0	0	15	4
Ramnarain Shaw	200 0 0	24	0	0
Ruddea (Milkwoman)	15 0 0	1	12	10
Rutton (Washerman)	16 0 0	1	14	8
Scott, Thompson and Co., R	150 0 0	18	0	0
Sanders, Cones and Co.	60 0 0	7	3	2
Stewart, R	150 0 0	18	0	0
Secondi and Co.	6 0 0	0	11	6
Toolsey Sing	50 0 0	6	0	0
Thacker, Spink and Co.	40 0 0	4	12	10
Wilson, D	200 0 0	24	0	0
Co.'s Rupees		293	14	0

E. E.

**Notice**

Is hereby given, that Drafts will be issued from the Lucknow Treasury, from this date, bearing a new series of general numbers commencing with 996601.

E. BICKERS,

*Extra Assistant Commissioner,  
in charge of Treasury.*

LUCKNOW TREASURY OFFICE,  
The 30th November 1860.

**Notice**

Is hereby given, that the Lease of the Lime-bed situated in Pergunnah Jufflong, at the foot of the Jynteah Hills, in the North of the District of Sylhet, will expire on the 30th April next. Parties desirous of working the bed in question are requested to apply, either personally or through their Agents, to the Collector of Sylhet, by whom all particulars regarding it will be furnished. The lease now about to expire was for a period of five years.

GEORGE G. BALFOUR,

*Collector.*

SYLHET COLLECTORSHIP,  
The 2nd January 1861.

TO BE PEREMPTORILY SOLD, pursuant to a Decree of the Supreme Court of Judicature at Fort William in Bengal, made in a certain cause wherein Louisa Jones is Plaintiff, and Mary Ann Gonsalves and Robert Jones are Defendants, bearing date the fourth day of March, one thousand eight hundred and fifty-eight, with the approbation of Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court House. on Thursday, the twenty-first day of March next, at the hour of 12 o'clock in the noon, the following property belonging to the Estate of Mark Jones, deceased, (that is to say) :—

All that flat-roofed house, called or known by the name of Mark Ville, with an area of land containing fifty yards and nine feet, situate, lying, and being at Simla, in the North-Western Provinces of India.

And also all that other flat-roofed house, called or known by the name of Anna Lodge, with an area of land containing fifty yards, situated at the same place.

And also all that other shingle-roofed house, called or known by the name of Primrose Cottage, with an area of land containing fifty yards, situated at the same place.

Particulars and Conditions of Sale may be had at the Master's Office, Supreme Court, or of Mr. George Osmund Beeby, No. 1, Esplanade Row, Calcutta.

W. MORGAN,  
*Master.*

G. O. BEEBY,

*Plaintiff's Solicitor,*

*In formâ pauperis.*

CALCUTTA :

*Supreme Court, Master's Office,  
The 26th January 1861.*

PURSUANT to an Order of the Supreme Court of Judicature at Fort William in Bengal, made in the matter of Shamloll Tagore, late of the Town of Calcutta, deceased, wherein Toyluckomohun Tagore is the Plaintiff, and Sreemutty Susseebalah Dabee, Sreemutty Dukhinamoye Dabee and Sreemutty Banasoondery Dabee are the Defendants, on and bearing date the tenth day of August, one thousand eight hundred and fifty-three, the Creditors of the said Shamloll Tagore, who died on or about the fifth day of May, one thousand eight hundred and thirty-eight, are forthwith required to come in and prove their respective debts before Walter Morgan, Esquire, the Master of the said Court, at his Office in the Court-House, or in default thereof they will be excluded from the benefit of the said Order.

W. MORGAN,  
*Master.*

OWEN AND SANDERSON,

*Plaintiff's Solicitors.*

CALCUTTA :

*Supreme Court, Master's Office,  
The 30th January 1861.*

PROBATE of the last Will and Testament of Henry Inglis, late of No. 15, Berkely Square, in the County of Middlesex, and formerly of Cheera Poonjee, in the Presidency of Bengal, deceased, having been this day granted by the Supreme Court of Judicature at Fort William in Bengal, on the Ecclesiastical side thereof, unto Sophia

Inglis, at present of Calcutta, widow of the said deceased, and sole Executrix named in the Will of the said deceased. All persons having claims against the Estate of the deceased are requested to make the same known to the said Executrix, to whom those indebted to the Estate are requested to pay the amount of their respective debts without delay.

SANDES, STACK, AND COLLIS,  
*Proctors.*

CALCUTTA,  
*The 4th January 1861.*

PROBATE of the last Will and Testament of Kistomohun Law, late of Babooram Seal's Lane, in the Town of Calcutta, Hindoo, Inhabitant, deceased, has been this day granted by the Supreme Court of Judicature at Fort William in Bengal, in its Ecclesiastical jurisdiction, to Sreemutty Surnomoye Dossee, the sole Widow and Executrix of the said deceased. All persons having claim on the Estate of the said deceased are requested to make them known to the said Executrix, to whom all persons indebted to the said Estate are requested to pay their respective debts without delay.

P. HOMFRAY,  
*Proctor.*

CALCUTTA,  
The 30th January 1861. }

**Statement of the Affairs of the Bank of Bengal for the Week ending 30th Jan. 1861.**

[illegible]

Directors,  
GEO. DICKSON,  
*Secretary and Treasurer.*

Published by or

**G. W. MOULTRIE,**  
**Accountant.**

*Court for the Relief of Insolvent Debtors at Calcutta.*

NOTICE is hereby given, that the Insolvent Court will be held on Saturday, the 9th day of February instant, and not next Saturday.

*Chief Clerk's Office, the 1st February 1861.*

In the matter of Richard Willoughby Blackmore } On Saturday, the 26th day of January instant, it was ordered that Saturday, the 6th day of April next, be appointed for the further hearing of this matter, and that unless cause be shewn to the contrary on that day, the said Insolvent be discharged personally, as well as to his after-acquired property, from liability for debts, claims, and demands of and against the said Insolvent at the time of the filing of his Petition for relief.

*Abbott, Attorney.*

*Chief Clerk's Office, the 29th January 1861.*

In the matter of Charles Phillips, of Raneemoody } On Monday, the 28th day of January instant, it was ordered that the Master Pilot, an Insolvent, hearing of this matter do stand adjourned until Saturday, the 2nd day of March next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 2nd day of March next, and that the said Insolvent do then attend to be examined by the said Court.

Insolvent in person.

*Chief Clerk's Office, the 1st February 1861.*

**Notice.**

MR. ALEXANDER WALLACE DAVIDSON was admitted a Partner in our Firm on 1st instant.

ALEXANDER WALLACE & Co.

CALCUTTA,  
The 31st January 1861.

**Lost,**

THE under-mentioned Government Promissory Note of the 4 per Cent. Loan of 1856, for Rupees 500, payment of which has been stopped at the Loan Office :—

No. 12001 of 6405, dated 31st March 1856.

DOORGADASS CHATTERJEE.

**Lost or Stolen,**

FIVE per Cent. Government Promissory Note, No. 52326 of 1856-57, for Company's Rupees 3,000; and one ditto, No. 52327 of 1856-57, for Company's Rupees 500, the property of Mohes-chunder Bonnerjee.

**Lost in Transit through the Post,**

THE dexter half of a Bank of Bengal Note, No. 11152, for Rupees 10. Payment has been stopped.

COPIES OF THE

**Report of the Indigo Commission,**

TOGETHER WITH

**The whole of the Evidence**

TAKEN BEFORE THE COMMISSION,

AND THE

APPENDICES Nos. I., II., AND III.,

Can be had on application to the PRINTER of the *Calcutta Gazette*, Bengal Office, at 8 Rupees per copy.

**Lost during the Mutinies.**

THE 4 per Cent. Government Promissory Note, No. 8950 of 8060 of 1835-36, for Rupees 1,000.

J. C. PARRY,

*Manager.*

DELHI BANK CORPORATION

"LIMITED."

The 25th January 1861.

**NOTICE issued by the POST-MASTER GENERAL of BENGAL.**

No. 7620.

THE Public are informed that a new Post Office has been opened at Neemasera, four miles North-West of Malda.

C. K. DOVE,

*Post-Master General of Bengal.*

CAMP DEWANGUNGE,  
The 21st January 1861.

**NOTICES issued by the POST-MASTER of CALCUTTA.**

No. 2685.

The 25th January 1861.—The Public are informed that an Express Packet, to the extent of 200 Ounces, will be sent to Bombay on Monday, the 4th proximo, and Letters will be received up to 6 P. M. of the same day.

Each Firm or Individual will be allowed to send Letters up to one Ounce in weight, and the Express Postage must be paid in cash at the Window at one Rupee for quarter of an Ounce in addition to the Steamer Postage paid by Stamps.

No. 2709.

The 29th January 1861.—Notice is hereby given that the Letters for the Overland Mail despatched from this Office, up to the 18th instant, and the Express Mail of the 19th, were in time for the Steamer that left Bombay on the 28th idem.



PACKETS for the reception of Letters by the following Ship are open at this Office :—

NAME OF VESSEL.	Agent.	Intended Departure.	For what Port.	Touching at	REMARKS.
Steamer <i>Nubia</i>	P. & O. S. N. Co.	9th February 1861	Suez	Madras, Ceylon & Aden	

The 1st February 1861.

MEMORANDUM showing the Date and Hour of Arrival at the Calcutta Post Office of the Mails which left England on the 26th of December 1860, and the time occupied in sorting the Letters and Papers for delivery.

Name of the Steamer.	Date and Hour at which the Mail Steamer anchored at Garden Reach.	Hour at which the Mails arrived at the General Post Office.	Hour at which the Window Delivery commenced.	Hour at which the Peons left Office.	Delivery.	NO. OF BOXES OF LETTERS.			NO. OF BOXES OF NEWSPAPERS AND BOOKS.		
						Southampton.	Marseilles.	Total.	Southampton.	Marseilles.	Total.
<i>Candia</i> ...	31st Jan. 1861, at 5-10 P. M.	6-15 P. M.	7-15 P. M.	8-45 P. M.	2 H.	4	2	6	35	22	57
											6
										Total	63
										Marseilles	3
										Hong-Kong	2
										Singapore	1
										Australia	4
										Galle	1
										Madras	3
										Malta	1 Bag.
										Alexandria	1 "
										Suez	1 Packet.
										Aden	1 "
										Galle	1 "
										Gibraltar	1 "
										Penang	1 "
										Bombay	1 "
										Australia	12 "
										Do.	6 Bags.
											58

The 1st February 1861.



# APPENDIX TO The Calcutta Gazette.

SATURDAY, FEBRUARY 2, 1861.

## LAND SALE NOTICES.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estates in Zillah Rungpore will be put up to public and unreserved sale at the Collector's Office of that District, on the 9th February 1861, corresponding with the 28th of Maugh 1267 B S. for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th of January 1861 :—

*Class I.—Permanently-settled Mohal.*

No. 8.—Mouzah Dhamoor, &c., in Chuckla Putteypore; recorded proprietor, Moharajah Nurrender Narain Bhoop Bahadcor, Essur Chunder, Hurchunder Choudry and Fugceerchunder Shah, with the exception of Mouzah Nij Dhamoor, belonging to Fugceerchunder Shah and 5as. 6g. 2k. 2c. share of the remaining portion of the Estate belonging to Moharajah Nurrender Narain Bhoop Bahadcor, the right and interest in 10as. 13g. 1k. 1c. share of Essur Chunder and Hurchunder Choudry, only is to be sold; sudder jumma Rupees 1,314-2-5.

No. 83.—Mouzah Burdah, &c., in Chuckla Carzeehaut; recorded proprietor, Nub Dip Chunder Shah, Joy Monee Dassea, Mother of Raj Koomaree Dassea, Minor, Mouzah Burdah, bearing the proportionate sudder jumma of Rupees 456-11-5, belonging to Joymonee Dassea, the account of which has been separately kept under the provisions of Section XI., Regulation XI. of 1859 is to be sold. The sudder jumma of the entire Estate is Rupees 1,789-6.

RUNGPORE,  
Collector's Office,  
The 16th January 1861.

}

E. LOCKWOOD,  
Deputy Collector, in Charge.

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estate in Zillah Dinagepore will be put up to public and unreserved sale at the Collector's Office of that District, on the 16th day of February 1861, for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th January 1861 :—

*Clause 1.—Permanently-settled Estate.*

No. 253.—Mouzah Munneerampoor, &c., Pergunnah Geelabaree, recorded proprietor, Sekoo Mahomed Chowdry; sudder jumma, Rupees 4,353-4-4½.

E. GREY,  
Officiating Collector.

DINAGEPOOR COLLECTORATE,  
The 18th January 1861.

}

NOTICE is hereby given, under Section VI., Act XI. of 1859, that the under-mentioned Estates in Zillah Bhargulpore will be put up to public and unreserved sale at the Collector's Office of that District, on the 11th day of February 1861, for arrears of Revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of Revenue due on the 12th day of January 1861 :—

*Class I.—Permanently-settled Estates.*

No. 276.—Mouzah Salarpoor, Pergunnah Colgong; recorded proprietor, Ranee Radha Chowdrian; sudder jumma, Rupees 680-15.

*Class IV.—Estates to be sold for arrears due on other Estates.*

Five Gundas of the Rights and Interest of Lullit Narain Singh in Mouzah Surwurpoor Sojawul, appertaining to Talookah Dhubbhurra, Pergunnah Chye, Towjee No. 352; entire sudder jumma, Rupees 8,208-4-8½.

BHARGULPORE COLLECTORATE;

The 22nd January 1861.

}

J. S. ARMSTRONG,  
Assistant Collector, in Charge.

# FINANCIAL DEPARTMENT.

## Income Tax Manual.

No. 16.

*Extract from the Proceedings of the Government of India, in the Financial Department, under date the 24th January 1861.*

READ again the under-mentioned papers, directing the publication of Summaries of the interpretations of the Government in this Department on points connected with the Income Tax Acts:—

Financial Order No. 145, dated 14th Dec. 1860.

" 150,	" 28th	"
" 151,	" 31st	"
" 5,	" 5th Jan. 1861.	"
" 6,	" 7th	"
" 9,	" 5th	"
" 12,	" 5th	"

RESOLUTION.—The Hon'ble the President in Council considers that the separate copies of the above mentioned Summaries, which have recently been published in the *Government Gazette*,\* might be re-published in a form more convenient for reference.

\*See *Calcutta Gazette*, page 2681 of 1860, and pages 9, 10, 91, 111, and 135 of 1861.

At present each separate printed copy of the Summary forwarded with each copy of the *Gazette* for use in the Office of the Authority receiving the *Gazette* bears a full heading at the top, and the

"Published for general information, with an intimation to all Departments, Governments, and Officers concerned that the above Summary should be in future quoted in all references or instructions, and ordered that a separate printed copy of the Summary be forwarded with each copy of the *Gazette* for use in the Office of the Authority receiving the *Gazette*."

Notification quoted in the margin at the foot, with the signature of the Secretary to the Government of India in the Financial Department.

In future this form will not be observed. The Summaries published in the body of the *Gazette* and the separate copy to be forwarded with each copy of the *Gazette* will contain no more than the rulings themselves and the heading at the top, the Notification at the foot being omitted, in order that the separate copies may be filed, so as to form an *Income Tax Manual*.

Each separate copy of the Summary will be printed on a separate leaf, and the several pages of the Summary will be numbered consecutively.

The Summaries of the several rulings will also be numbered consecutively, with the number and date of the Government Order containing each ruling inserted at the end of each Summary.

There will be one series of numbers for the Summaries throughout, commencing with the Summary published under date the 14th of December 1860.

The Interpretations published in *extenso* previous to the 14th December 1860 will be summarized and re-published.

The leading word or subject of each ruling will be printed against it in the margin, and will be identical with the word or subject under which the ruling will be entered in an *Alphabetical Index* which will be prepared in this Department as the rulings are summarized, and will be published at the end of every half-year† in the same manner as the Summaries, so to admit of their being all bound up together.

† In July for the first six months, and in January for the second six months.

Another Index will likewise be prepared in

Act.	Section, Rule, Clause.	Number of Interpretation.
XXXII.	97 4	No. 3
"	98 4	" 4
"	128 1	" 1
XXXIX.	8	" 1

this Department arranged according to the Sections of the Acts to which the rulings refer. This

Index will also be published at the end of every half-year\* in the same manner as the Summaries, so as to admit of its being bound up therewith.

\* As above.

The President in Council desires that instructions be issued by each Local Government and Administration for translating the Summaries and Indices, as soon as published, into the Vernacular languages of the Territories under its jurisdiction, and for distributing a sufficient number of copies of the translations for the use of the Native Officers employed in carrying out the provisions of the Income Tax Acts.

In order that the plan laid down in the foregoing paragraphs may be better understood, His Honor in Council directs that the several Summaries specified in the heading of this Resolution be re-published in the form in which the separate copies required to accompany each copy of the *Gazette* are intended to be printed.

For the future this Department will issue the Summaries for publication in the form required for the Income Tax Manual.

ORDER.—Ordered, that a copy of the above Governments of Bengal. Resolution be forwarded to the Foreign Department, and to the several Local Governments noted in the margin, for information and further necessary orders.

Ordered also, that the above Resolution be published in the *Calcutta Gazette* for general information.

(A True Extract.)

C. HUGH LUSHINGTON,  
Secy. to the Govt. of India.

TABLE for computing the Income Tax.

ONE PER CENT.				TWO PER CENT.				THREE PER CENT.					
Income.		Tax.		Income.		Tax.		Income.			Tax.		
Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	P.	Rs.	As.	
6	4	0	1	8	2	0	1	2	1	4	0	1	
12	8	0	2	6	4	0	2	4	2	8	0	2	
18	12	0	3	9	6	0	3	6	4	0	0	3	
25	0	0	4	12	8	0	4	8	5	4	0	4	
31	4	0	5	15	10	0	5	10	6	8	0	5	
37	8	0	6	18	12	0	6	12	8	0	0	6	
43	12	0	7	21	14	0	7	14	9	4	0	7	
50	0	0	8	25	0	0	8	16	10	8	0	8	
56	4	0	9	28	2	0	9	18	12	0	0	9	
62	8	0	10	31	4	0	10	20	13	4	0	10	
68	12	0	11	34	6	0	11	22	14	8	0	11	
75	0	0	12	37	8	0	12	25	0	0	0	12	
81	4	0	13	40	10	0	13	27	1	4	0	13	
87	8	0	14	43	12	0	14	29	2	8	0	14	
93	12	0	15	46	14	0	15	31	4	0	0	15	
				50	0	1	0	33	5	4	1	0	
				53	2	1	1	35	6	8	1	1	
				56	4	1	2	37	8	0	1	2	
				59	6	1	3	39	9	4	1	3	
				62	8	1	4	41	10	8	1	4	
				65	10	1	5	43	12	0	1	5	
				68	12	1	6	45	13	4	1	6	
				71	14	1	7	47	14	8	1	7	
				75	0	1	8	50	0	0	1	8	
				78	2	1	9	52	1	4	1	9	
				81	4	1	10	54	2	8	1	10	
				84	6	1	11	56	4	0	1	11	
				87	8	1	12	58	5	4	1	12	
				90	10	1	13	60	6	8	1	13	
				93	12	1	14	62	8	0	1	14	
				96	14	1	15	64	9	4	1	15	
								66	10	8	2	0	
								68	12	0	2	1	
								70	13	4	2	2	
								72	14	8	2	3	
								75	0	0	2	4	
								77	1	4	2	5	
								79	2	8	2	6	
								81	4	0	2	7	
								83	5	4	2	8	
								85	6	8	2	9	
								87	8	0	2	10	
								89	9	4	2	11	
								91	10	8	2	12	
								93	12	0	2	13	
								95	13	4	2	14	
								97	14	8	2	15	

**RULE.**—Cut off two figures of the Rupees. Multiply those on the left hand by the Tax rate. To the product add the tabular amount of Tax corresponding to the cut off figures (or to the next less) taken from the proper Rate column.

**Example.**—Required the Tax on Rupees 1,874 at one and three per cent.

$$\begin{array}{r}
 \text{Rs. As.} \\
 1,874 = 18 \ 11 \text{ at 1 per cent.} \\
 18 \times 3 = 54 \ 0 \\
 74 = 2 \ 3 \\
 \hline
 56 \ 3 \text{ at 3 per cent.}
 \end{array}$$

## SUMMARY OF CONSTRUCTIONS OF INCOME TAX ACTS XXXII. AND XXXIX. OF 1860.

**THE** liability to Income Tax of Mechanical Engineers appointed by War-  
**No. 1.** rant and sent out from  
**Engineers** England for service in the  
**(Mechanical.)** Department of Public Works  
 depends on the terms of their  
 Covenant. If the Covenant  
 specifies the liability of such persons to serve  
 at Sea, then they are exempt.  
 Act XXXII. of 1860, But if their liability so to  
 Section CXXVIII. serve is only incidental to  
 Act XXXIX. of 1860, their general engagement to  
 Section VIII. serve Government, then they  
 are not entitled to exemption as a class, an ex-  
 ception being made, however, in favor of those

who are actually engaged on boardship for the  
 period during which they so serve.—(Financial  
 Department Order, No. 11970, dated 6th December  
 1860.)

**N. B.**—On the 12th October 1860 (vide Govern-  
 ment Gazette, October 13th, 1860.) it was held that,  
 if the Mechanical Engineers referred to in the forego-  
 ing Construction were Naval or Marine Officers,  
 they would, no doubt, be exempted under Section IX.  
 of Act XXIX. of 1860; but as it appeared that they  
 had been sent out from England for service in the  
 Department of Public Works, they were subject to  
 the operation of the Income Tax. This led to a further  
 reference from the Madras Government, which thought  
 that the Officers in question were exempt under Clause  
 4, Section IX. of Act XXIX. of 1860, as they were